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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1998

Volume II

Part I

Details of Expenditures and Revenues

Canada



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of Canada

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Volume II

Part I

Details of
Expenditures and
Revenues



VOLUME II (PART I)

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

• *Available from previous years*

Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.

• *Main and Supplementary Estimates*

Include:

- spending authorities requested in Main and Supplementary Estimates;
- forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

• *Adjustments and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
 - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
 - amounts of previous years' overexpenditures paid or settled in the current year.
- Total available for use*
- Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

• Disposition of Authorities

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer pay-

ments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- Table 1 presents the revenues and expenditures on both a gross and net basis
- Table 2 presents expenditures by type for each ministry
- Table 2a reconciles Table 2 with Table 1
- Table 2b presents details by ministry of the other transfer payments
- Table 2c presents details of the other program expenditures of other ministries
- Table 3 presents expenditures by standard object for each ministry
- Table 3a reconciles Table 3 with Table 1
- Table 4 presents revenues by main classification for each ministry
- Table 4a reconciles Table 4 with Table 1
- Table 5 presents the source and disposition of budgetary authorities by ministry
- Table 6 presents the source and disposition of non-budgetary authorities by ministry
- Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current year, of all authorities available from previous years, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Activity*
This statement displays by program the total authorities available for use and the activities used in the current year for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

1997-98

PUBLIC ACCOUNTS OF CANADA

Summary Tables

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Statement of Revenues and Expenditures

(in thousands of dollars)

	Gross	Net
REVENUES		
Tax Revenues—		
Income tax—		
Personal	75,672,774	70,787,106
Corporation	22,495,554	22,495,554
Other income tax revenues	2,973,679	2,973,679
Employment insurance premiums	101,142,007	96,256,339
Excise taxes and duties—	18,802,266	18,802,266
Goods and services tax		
Energy taxes—	22,353,217	19,461,492
Excise tax—Gasoline	4,143,572	4,143,572
Excise tax—Aviation gasoline and diesel fuel	494,547	494,547
Excise tax—Vat	4,638,119	4,638,119
Other excise taxes and duties—	2,765,927	2,765,927
Customs import duties		
Excise duties	3,283,325	3,283,325
Miscellaneous excise taxes and duties	712,079	712,079
Total Tax Revenues	339,552,667	308,860,942
Non-Tax Revenues—		
Return on investments	4,511,194	4,426,945
Other non-tax revenues—		
Privileges, licences and permits	809,853	691,273
Refunds of previous years' expenditures	751,583	751,493
Service fees	1,816,363	460,870
Proceeds from sales	359,196	81,586
Proceeds from the disposal of surplus Crown assets	49,883	49,883
Domestic coinage	102,803	102,803
Net gain on exchange	215,376	215,410
Miscellaneous non-tax revenues	2,048,726	464,616
Total Non-Tax Revenues	10,664,977	7,242,879
TOTAL REVENUES	164,361,917	153,162,426
EXPENDITURES		
Transfer Payments—		
Old age security benefits, guaranteed income supplement and spouse's allowance	21,759,251	22,225,251
Employment insurance benefits	11,841,686	11,841,686
Canada health and social transfer	12,421,437	12,421,437
Fiscal arrangements	10,000,343	10,000,343
Canada Assistance Plan	24,416	24,416
Insurance and medical care	161,879	161,879
Education support	4,731	4,731
Alternative payments for standing programs	(2,108,115)	(2,108,115)
Child tax benefits	5,351,668	...
Other transfer payments	25,368,002	22,476,277
Total Transfer Payments	84,825,298	77,047,905
Crown Corporation Expenditures	3,774,593	2,548,003
Other Program Expenditures—		
Agriculture and Agri-Food	1,064,502	930,615
Canadian Heritage	865,006	763,821
Fisheries and Oceans	1,128,326	1,092,154
Foreign Affairs and International Trade	1,214,755	1,214,697
Industry	1,652,145	1,536,289
National Defence	9,239,534	8,878,795
National Revenue	2,199,439	2,199,439
Public Works and Government Services	2,045,788	1,805,470
Solicitor General	3,366,821	2,636,957
Treasury Board	1,145,396	1,145,333
Other ministries	7,431,340	7,015,974
Total Other Program Expenditures	31,353,052	29,157,544
Total Program Expenditures	119,952,943	108,753,452
Public Debt Charges	40,931,014	40,931,014
TOTAL EXPENDITURES	160,883,957	149,684,466
(SURPLUS) / DEFICIT	(3,477,960)	(3,477,960)

Ministerial Expenditures by Type

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

Section	Department or agency	Transfer payments							Other program expenditures ⁽⁴⁾	Total expenditures		
		Old age security benefits ⁽¹⁾	Employment insurance benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support			Alternative payments for standing programs	Total transfer payments ⁽³⁾
2	Agriculture and Agri-Food Department	...	...	...	...	...	...	...	972,412	972,412	936,939	1,909,351
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	2,356	2,356
	Total Ministry	...	...	...	...	...	...	...	972,412	972,412	939,295	1,911,707
3	Canadian Heritage Department	...	...	...	...	...	...	...	567,729	567,729	532,200	1,099,929
	Canada Council	...	...	...	...	...	...	...	...	...	113,968	113,968
	Canada Information Office	...	...	...	...	...	...	...	...	...	18,854	18,854
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	806,485	806,485
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	81,146	81,146
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	46,685	46,685
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	22,768	22,768
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	4,817	4,817
	National Archives of Canada	...	...	...	...	...	...	...	1,878	1,878	46,867	48,745
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	20,390	20,390
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	8,224	8,224
	National Capital Commission	...	...	...	...	...	...	...	...	...	72,771	72,771
	National Capital Board	...	...	...	...	...	...	...	290	290	60,227	60,517
	National Film Board	...	...	...	...	...	...	...	...	...	33,816	33,816
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	31,171	31,235
	National Library	...	...	...	...	...	...	...	64	64	...	...
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	20,966	20,966
	Public Service Commission	...	...	...	...	...	...	...	...	...	110,920	110,920
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	...	...	8,415	8,415	8,916	17,331
	Total Ministry	...	...	...	...	...	...	...	578,376	578,376	2,041,191	2,619,567

	Citizenship and Immigration Department	...	...	...	...	304,559	364,943	669,502
	Immigration and Refugee Board of Canada	...	...	...	...	79,329	79,329	...
	Total Ministry	...	...	...	...	304,559	444,272	748,831

TABLE 2

Ministerial Expenditures by Type—Continued (in thousands of dollars)

Section	Department or agency	Transfer payments								Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures	
		Old age security benefits ⁽¹⁾	Employment insurance benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs				
12	Indian Affairs and Northern Development												
	Department	...	...	...	...	...	...	...	...	3,977,726	577,184	4,554,910
	Canadian Polar Commission	...	...	...	...	...	...	...	...	18	950	968
	Total Ministry	...	...	...	...	...	...	...	...	3,977,744	578,134	4,555,878
13	Industry												
	Department	...	...	...	...	...	...	...	...	1,409,357	525,804	1,935,161
	Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	...	277,218	48,688	325,906
	Canadian Space Agency	...	...	...	...	...	...	...	...	25,278	203,686	228,964
	Competition Tribunal	...	...	...	...	...	...	...	...	...	1,124	1,124
	Copyright Board	...	...	...	...	...	...	...	...	...	1,040	1,040
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	9,787	9,787
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	328,379	32,473	360,852
	National Research Council of Canada	...	...	...	...	...	...	...	...	133,831	361,767	495,598
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	...	417,984	17,464	435,448
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	...	87,152	7,567	94,719
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	5,111	5,111
	Statistics Canada	...	...	...	...	...	...	...	...	435	294,391	294,826
	Western Economic Diversification	...	...	...	...	...	...	...	...	297,163	37,531	334,694
	Total Ministry	...	...	...	...	...	...	...	...	2,976,797	1,546,433	4,523,230
	14	Justice											
		Department	270,343	256,720	527,063
Canadian Human Rights Commission		...	...	...	...	...	...	...	...	...	14,786	14,786
Commissioner for Federal Judicial Affairs		...	...	...	...	...	...	...	...	42,396	177,638	220,034
Federal Court of Canada		...	...	...	...	...	...	...	...	...	30,937	30,937
Human Rights Tribunal Panel		...	...	...	...	...	...	...	...	...	2,160	2,160
Law Commission of Canada		...	...	...	...	...	...	...	...	...	1,165	1,165
Offices of the Information and Privacy Commissioners of Canada		...	...	...	...	...	...	...	...	...	6,447	6,447
Supreme Court of Canada	...	...	...	...	...	...	...	...	1,137	13,141	14,278	
Tax Court of Canada	...	...	...	...	...	...	...	...	...	11,180	11,180	
Total Ministry	...	...	...	...	...	...	...	...	313,876	514,174	828,050	

15	National Defence	...	...	...	...	...	...	...	...	313,896	313,896	9,873,359	10,187,255
16	National Revenue	...	...	...	...	...	...	...	...	140,528	140,528	2,301,373	2,441,901
17	Natural Resources	...	...	...	...	...	...	...	...	60,171	60,171	456,538	516,709
	Department	...	...	...	...	...	...	...	...	568	568	43,255	43,823
	Atomic Energy Control Board	...	...	...	...	...	...	...	...	...	...	142,615	22,105
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	28,049	28,049
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	...
	National Energy Board	...	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	...	...	...	60,739	60,739	692,562	753,301
18	Parliament	...	...	...	...	...	...	...	...	688	688	44,658	45,346
	The Senate	...	...	...	...	...	...	...	...	706	706	230,522	231,228
	House of Commons	...	...	...	...	...	...	...	...	...	...	19,928	19,928
	Library of Parliament	...	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	...	...	...	1,394	1,394	295,108	296,502
19	Privy Council	...	...	...	...	...	...	...	...	1,187	1,187	78,620	79,807
	Department	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian Centre for Management Development	...	...	...	...	...	...	...	...	146	146	13,826	13,972
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	...	3,353	3,353
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	...	22,697	22,697
	Chief Electoral Officer	...	...	...	...	...	...	...	...	24,661	24,661	174,410	199,071
	Commissioner of Official Languages	...	...	...	...	...	...	...	...	...	...	10,465	10,465
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	...	...	3,465	3,465
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	...	5,126	5,126
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	...	1,404	1,404
	Total Ministry	...	...	...	...	...	...	...	...	25,994	25,994	313,366	339,360
20	Public Works and Government Services	...	...	...	...	...	...	...	...	89,126	89,126	1,790,791	1,879,917
	Department	...	...	...	...	...	...	...	...	...	...	...	...
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	1,863,053	1,863,053
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	14,000	14,000
	Total Ministry	...	...	...	...	...	...	...	...	89,126	89,126	3,667,844	3,756,970
21	Solicitor General	...	...	...	...	...	...	...	...	38,853	38,853	32,809	71,662
	Department	...	...	...	...	...	...	...	...	...	...	167,735	167,735
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	2,178	2,178	1,171,032	1,173,210
	Correctional Service	...	...	...	...	...	...	...	...	...	...	24,718	24,718
	National Parole Board	...	...	...	...	...	...	...	...	...	...	1,397	1,397
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	46,060	46,060	1,248,738	1,294,798
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	...	...	...	...

TABLE 2

Ministerial Expenditures by Type—Concluded

(in thousands of dollars)

Section	Department or agency	Transfer payments								Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures
		Old age security benefits ⁽¹⁾	Employment insurance benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for sanding programs			
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	620	620
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	3,813	3,813
	Total Ministry	...	...	...	...	...	...	...	...	87,091	2,650,862	2,737,953
22	Transport											
	Department	...	...	...	...	...	...	...	...	1,447,375	751,389	2,198,764
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	35,004	21,705	56,709
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	900	900
	Total Ministry	...	...	...	...	...	...	...	...	1,482,379	773,994	2,256,373
23	Treasury Board	...	...	...	...	...	...	...	...	3,851	1,146,730	1,150,581
24	Veterans Affairs	...	...	...	...	...	...	...	...	1,373,947	560,799	1,934,746
	Total ministerial expenditures	22,231,978	...	12,205,437	9,634,343	10,418	37,416	4,731	(2,108,115)	18,290,874	60,307,082	137,394,236

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Includes age-related government supplements and the spouse's allowance.

(2) Transfer payments for employment insurance benefits and child tax benefits are reported in Table 2a.

(3) Amounts reported in this column are generally in agreement with amounts shown as transfer payments in Table 3. Any difference is due to rounding of amounts.

(4) Includes the public debt charges.

Recapitulation of External Expenditures by Type ⁽¹⁾

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	22,231,978	...	(6,727)	...	...	...	22,225,251	...	(466,000)	...	21,759,251
Employment insurance benefits	...	11,924,686	...	(83,000)	...	...	11,841,686	...	...	...	11,841,686
Other levels of government—											
Canada health and social transfer	12,205,437	...	...	216,000	...	...	12,421,437	...	...	...	12,421,437
Fiscal arrangements	9,634,343	...	...	366,000	...	...	10,000,343	...	...	...	10,000,343
Canada Assistance Plan	37,416	...	...	(13,000)	...	...	24,416	...	...	...	24,416
Insurance and medical care	10,418	...	151,461	...	...	...	161,879	...	...	...	161,879
Education support	4,731	...	...	...	...	...	4,731	...	...	...	4,731
Alternative payments for standing programs	(2,108,115)	...	...	...	...	...	(2,108,115)	...	...	...	(2,108,115)
Total other levels of government	19,784,230	...	151,461	569,000	...	...	20,504,691	...	...	...	20,504,691
Child tax benefits	...	...	...	...	...	...	...	...	5,351,668	...	5,351,668
Other transfer payments ⁽²⁾	18,290,874	(152,217)	...	4,337,620	...	...	22,476,277	...	2,891,725	...	25,368,002
Total transfer payments	60,307,082	11,772,469	144,734	4,823,620	...	...	77,047,905	...	7,777,393	...	84,825,298
Crown corporation expenditures—											
Other program expenditures—	...	...	...	(1,293,000)	3,841,003	...	2,548,003	...	...	1,226,590	3,774,593
Agriculture and Agri-Food	939,295	...	46	...	(2,356)	(6,370)	930,615	133,887	...	...	1,064,502
Canadian Heritage	2,041,191	1,353	(407)	...	(1,276,595)	(1,721)	763,821	101,185	...	...	865,006
Fisheries and Oceans	1,097,908	45	(3,874)	...	...	(1,925)	1,092,154	36,172	...	...	1,128,326
Foreign Affairs and International Trade	1,280,150	...	(85)	...	(118,251)	(9,117)	1,152,697	62,058	...	...	1,214,755
Industry	1,546,433	78	15,759	...	(14,898)	(11,083)	1,536,289	115,856	...	...	1,652,145
National Defence	9,873,359	(128,443)	98,203	(954,000)	...	(10,324)	8,878,795	360,739	...	...	9,239,534
National Revenue	2,301,373	...	...	...	...	(101,934)	2,199,439	...	...	...	2,199,439
Public Works and Government Services	3,667,844	13,545	38,014	...	(1,890,153)	(23,780)	1,805,470	240,318	...	...	2,045,788
Solicitor General	2,650,862	...	(425)	...	...	(13,480)	2,636,957	729,864	...	...	3,366,821
Treasury Board	1,146,730	...	...	...	...	(1,397)	1,145,333	63	...	...	1,145,396
Other ministries ⁽³⁾	6,571,319	1,060,685	(109,786)	15,840	(498,496)	(23,588)	7,015,974	415,366	...	...	7,431,340
Total other program expenditures	33,116,464	947,263	37,445	(938,160)	(3,800,749)	(204,719)	29,157,544	2,195,508	...	...	31,353,052
Total program expenditures	93,423,546	12,719,732	182,179	2,592,460	40,254	(204,719)	108,753,452	2,195,508	7,777,393	1,226,590	119,952,943
Total debt charges	43,970,690	(378,236)	...	(2,661,440)	...	...	40,931,014	...	...	...	40,931,014
TOTAL EXPENDITURES	137,394,236	12,341,496	182,179	(68,980)	40,254	(204,719)	149,684,466	2,195,508	7,777,393	1,226,590	160,883,957

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) The expenditures incorporate the net effect of changes in accounting policies described in Note 2 in Section 1 of Volume 1 of the *Public Accounts of Canada*.

(2) Details of other transfer payments are presented in Table 2b.

(3) Details of other program expenditures of other ministries are presented in Table 2c.

(4) Represents deferred revenues of \$11,880 and accrued revenues of \$194,059.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown and corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	972,412	(152,217)	...	(3,000)	...	...	817,195	...	...	...	817,195
Canadian Heritage	578,376	...	...	...	...	...	578,376	...	...	...	578,376
Citizenship and Immigration	304,559	...	...	...	...	...	304,559	...	...	...	304,559
Environment	42,771	...	...	...	...	...	42,771	...	...	...	42,771
Finance	429,847	...	...	...	...	...	429,847	...	...	...	429,847
Fisheries and Oceans	53,638	...	...	...	...	...	53,638	...	...	...	53,638
Foreign Affairs and International Trade	2,083,624	...	...	...	...	...	2,083,624	...	...	...	2,083,624
Governor General	260	...	...	...	...	...	260	...	...	...	260
Health	902,040	...	...	...	...	...	902,040	...	...	...	902,040
Human Resources Development	2,075,985	...	...	...	...	...	2,075,985	...	...	...	2,075,985
Indian Affairs and Northern Development	3,977,744	...	...	...	...	...	3,977,744	...	...	...	3,977,744
Industry	2,976,797	...	...	...	...	...	2,976,797	...	...	...	2,976,797
Justice	313,876	...	...	...	...	...	313,876	...	...	...	313,876
National Defence	313,896	...	...	...	...	...	313,896	...	...	...	313,896
National Revenue	140,528	...	...	...	...	...	140,528	...	...	...	3,032,253
Natural Resources	60,739	...	...	...	...	...	60,739	2,891,725	...	...	60,739
Parliament	1,394	...	...	...	...	...	1,394	...	...	...	1,394
Privy Council	25,994	...	...	...	...	...	25,994	...	...	...	25,994
Public Works and Government Services	89,126	...	...	...	...	...	89,126	...	...	...	89,126
Solicitor General	87,091	...	...	...	...	...	87,091	...	...	...	87,091
Transport	1,482,379	...	...	...	...	...	1,482,379	...	...	...	1,482,379
Treasury Board	3,851	...	...	...	...	...	3,851	...	...	...	3,851
Veterans Affairs	1,373,947	...	...	...	...	...	1,373,947	...	...	...	1,373,947
Sub total	18,290,874	(152,217)	...	(3,000)	...	...	18,135,657	...	...	...	21,027,382
Provision for valuation and other items ⁽¹⁾	4,340,620	...	...	4,340,620	2,891,725	...	...	4,340,620
Total other transfer payments	18,290,874	(152,217)	...	4,337,620	...	...	22,476,277	2,891,725	...	...	25,368,002

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) The expenditures incorporate the net effect of changes in accounting policies described in Note 2 in Section I of Volume I of the *Public Accounts of Canada*.

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Citizenship and Immigration	444,272	115	...	...	...	(2,311)	442,076	...	...	...	442,076
Environment	515,101	166	834	...	...	(1,940)	514,161	41,893	...	...	556,054
Finance	307,688	...	2,900	...	...	(7,827)	302,761	40,493	...	...	343,254
Governor General	10,938	2	...	...	...	(2)	10,938	...	...	...	10,938
Health	971,841	5,534	(1,743)	...	...	(1,638)	973,994	56,886	...	...	1,030,880
Human Resources Development	593,342	1,048,470	(109,572)	...	...	(26,997)	1,505,243	44,746	...	...	1,549,989
Indian Affairs and Northern Development	578,134	50	...	...	...	(6,194)	571,990	...	...	...	571,990
Justice	514,174	...	...	...	...	30,172	544,346	2	...	...	544,348
Natural Resources	692,562	70	(2,205)	...	(164,720)	(2,600)	523,107	28,463	...	...	551,570
Parliament	295,108	...	...	...	...	1,581	296,689	1,073	...	...	297,762
Privy Council	313,366	584	...	...	...	367	314,317	...	...	...	314,317
Transport	773,994	5,694	...	...	(333,776)	(5,754)	440,158	201,810	...	...	641,968
Veterans Affairs	560,799	...	...	...	...	(445)	560,354	...	...	...	560,354
Other ⁽¹⁾	15,840	...	...	15,840	...	...	...	15,840
Total other program expenditures	6,571,319	1,060,685	(109,786)	15,840	(498,496)	(23,588)	7,015,974	415,366	...	...	7,431,340

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) The expenditures incorporate the net effect of changes in accounting policies described in Note 2 in Section 1 of Volume 1 of the *Public Accounts of Canada*.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works ⁽²⁾ (8)	Construction or acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expendi- tures (1)-(12) (13)	Less: revenues netted against expenditures			Total net expenditures	
															External revenues (13)	Internal revenues (16)	Total		
2 Agriculture and Agri-Food																			
	Department	582,448	44,668	9,921	90,306	8,476	12,957	61,229	47,349	39,023	972,412	...	...	174,516	2,043,305	133,887	67	133,954	1,909,351
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	...	...	2,356	2,356	...	...	...	2,356
	Total Ministry	582,448	44,668	9,921	90,306	8,476	12,957	61,229	47,349	39,023	972,412	...	...	176,872	2,045,661	133,887	67	133,954	1,911,707
3 Canadian Heritage																			
	Department	292,966	29,544	14,206	76,904	8,305	9,972	43,198	43,576	9,819	567,729	...	...	73,504	1,169,723	65,431	4,363	69,794	1,099,929
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	...	113,968	113,968	...	...	...	113,968
	Canada Information Office	3,638	687	11,123	2,761	63	18	367	5	183	...	...	9	18,854	...	...	...	...	18,854
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	...	806,485	806,485	...	...	...	806,485
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	...	81,146	81,146	...	...	...	81,146
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	...	46,685	46,685	...	...	...	46,685
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	...	22,768	22,768	...	...	...	22,768
	Canadian Radio-television and Telecommunications Commission	26,330	1,630	1,317	2,908	200	363	763	...	374	...	...	...	28	33,913	29,067	29	29,096	4,817
	National Archives of Canada	32,864	1,482	310	6,791	235	1,426	1,679	...	1,317	1,878	...	...	763	48,745	...	...	...	48,745
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	...	20,390	20,390	...	...	...	20,390
	National Battlefields Commission	1,431	43	56	642	12	342	220	1,883	78	...	...	...	3,517	8,224	...	...	...	8,224

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of buildings and works ⁽⁸⁾ (8)	Transfer payments ⁽⁹⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments (12)	Total gross expendi- tures (11)-(12)	Less: revenues netted against expenditures			Total net expenditures
														External revenues (13)	Internal revenues (16)		
9	NAFTA Secretariat,	595	91	5	656	1	2	31	...	15	...	...	1,397	...	...	...	1,397
	Canadian Section	81	2	4	56	20	...	3	...	...	...	4	170	...	...	...	170
	Northern Pipeline Agency	563,720	131,498	14,309	147,806	119,881	54,770	49,785	50,730	48,583	2,083,624	...	167,593	62,254	6,271	68,525	3,363,774
	Total Ministry																
10	Governor General	6,914	1,048	276	1,191	132	20	1,236	...	120	260	...	1	...	...	...	11,198
	Health																
	Department	384,258	126,221	8,464	240,509	4,464	18,787	218,029	9,146	26,961	684,367	...	8,602	56,886	95	56,981	1,642,827
11	Hazardous Materials Informa- tion Review Commission	920	36	24	147	6	18	25	...	20	...	...	51	...	...	...	1,247
	Medical Research Council	4,430	1,964	486	1,804	90	85	229	...	146	228,091	...	...	...	...	...	237,325
	Patented Medicine Prices Review Board	2,010	146	85	332	15	17	135	...	55	...	...	105	...	...	...	2,900
	Total Ministry	361,618	128,367	9,059	242,792	4,575	18,907	218,418	9,146	27,182	912,458	...	8,758	56,886	95	56,981	1,884,299
12	Human Resources Development																
	Department	1,143,696	123,524	26,394	350,740	168,971	13,466	22,322	416	62,083	24,350,110	...	32,820	40,765	1,322,233	1,362,998	24,931,544
	Canada Labour Relations Board	6,447	936	37	640	107	42	232	...	145	...	...	10	...	...	...	8,596
13	Canadian Artists and Producers Professional Relations Tribunal	615	82	64	327	7	3	23	...	17	...	...	...	...	...	...	1,138
	Canadian Centre for Occupational Health and Safety	4,656	293	263	718	53	64	190	...	163	...	...	...	...	...	...	6,400
	Total Ministry	1,155,414	124,835	26,758	352,425	169,138	13,575	22,767	416	62,408	24,350,110	...	32,830	44,743	1,322,481	1,367,224	24,943,452
14	Indian Affairs and Northern Development																
	Department	211,944	30,592	7,258	82,712	9,306	10,979	14,098	2,093	12,128	3,977,726	...	196,074	...	...	...	4,554,910
	Canadian Polar Commission	492	159	34	138	89	1	7	...	30	18	...	...	...	...	...	968
	Total Ministry	212,436	30,751	7,292	82,850	9,395	10,980	14,105	2,093	12,158	3,977,744	...	196,074	...	...	...	4,555,878

13	Industry	306,003	40,133	62,317	140,049	7,449	10,602	20,914	1,354	25,554	1,409,357	...	(2,914)	2,020,818	79,870	5,787	85,657	1,935,161
	Department																	
	Atlantic Canada																	
	Opportunities Agency	25,983	4,321	1,318	11,725	742	700	1,370	...	1,185	277,218	...	1,344	325,906	...	...	...	325,906
	Canadian Space Agency	27,093	6,285	1,994	81,806	596	3,743	3,070	2,070	67,524	25,278	...	16,013	235,472	6,508	...	6,508	228,964
	Competition Tribunal		83	76	151	13	9	40	...	4	...	...	...	1,124	...	...	...	1,124
	Copyright Board	780	39	58	62	10	4	35	...	52	...	...	...	1,040	...	...	...	1,040
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	...	9,787	9,787	...	...	9,787
	Economic Development Agency of Canada for the Regions of Quebec	18,414	2,252	3,815	5,006	1,237	616	688	...	686	328,379	...	(241)	360,852	...	...	...	360,852
	National Research Council of Canada	191,103	16,923	4,944	40,380	6,061	12,899	41,592	14,604	36,962	133,831	...	(3,701)	495,598	...	...	...	495,598
	Natural Sciences and Engineering Research Council	10,025	2,083	829	3,381	115	228	387	...	401	417,984	...	15	435,448	...	...	...	435,448
	Social Sciences and Humanities Research Council	5,400	561	178	769	15	85	123	...	436	87,152	...	...	94,719	...	...	...	94,719
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...	5,111	5,111	...	...	5,111
	Statutes Canada	286,567	17,905	2,733	18,940	7,099	3,889	11,080	...	10,944	435	...	23	359,615	17,327	47,462	64,789	294,826
	Western Economic Diversification	21,676	3,280	1,787	7,866	477	268	1,300	...	955	297,163	...	(78)	334,694	...	...	...	334,694
	Total Ministry	893,792	93,865	80,049	310,135	23,814	33,043	80,599	18,028	144,703	2,976,797	...	25,359	4,680,184	103,705	53,249	156,954	4,523,230

14	Justice	152,372	15,740	7,071	70,623	3,607	2,720	5,153	...	7,033	270,343	...	(7,599)	527,063	...	...	...	527,063
	Department																	
	Canadian Human Rights Commission	10,801	889	401	1,835	157	134	325	...	241	...	...	3	14,786	...	...	...	14,786
	Commissioner for Federal Judicial Affairs	159,619	13,398	4	1,949	44	18	142	...	147	42,396	...	2,509	220,226	3	189	192	220,034
	Federal Court of Canada	20,682	1,541	317	3,790	283	262	1,592	...	2,469	...	...	1	30,937	...	...	...	30,937
	Human Rights Tribunal Panel	568	283	10	1,044	94	49	25	...	87	...	...	...	2,160	...	...	...	2,160
	Law Commission of Canada	259	147	38	289	48	83	42	...	240	...	...	19	1,165	...	...	...	1,165
	Offices of the Information and Privacy Commissioners of Canada	5,315	210	71	689	32	16	69	...	45	...	...	...	6,447	...	...	...	6,447
	Supreme Court of Canada	9,202	677	274	1,146	116	216	1,062	...	448	1,137	...	(0)	14,278	...	...	...	14,278
	Tax Court of Canada	6,331	489	41	3,509	121	127	375	...	186	...	...	1	11,180	...	...	...	11,180
	Total Ministry	365,149	33,374	8,227	84,874	4,502	3,625	8,785	...	10,896	313,876	...	(5,066)	828,242	3	189	192	828,050

15	National Defence	4,783,059	507,808	37,765	858,317	129,345	786,180	1,193,614	356,947	1,481,456	313,896	...	135,447	10,553,834	360,739	5,840	366,579	10,187,255
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16	National Revenue	1,897,687	168,636	34,376	127,785	12,809	52,533	49,466	8,234	91,793	140,528	...	(5,843)	2,578,004	...	136,103	136,103	2,441,901
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17	Natural Resources Department Atomic Energy Control Board	273,302	25,759	12,311	87,476	7,733	6,865	25,174	11,670	21,104	60,171	...	19,319	551,084	28,506	5,869	34,375	516,709
		30,040	3,247	271	6,754	400	416	699	...	1,393	568	...	35	43,823	...	...	...	43,823

TABLE 3

Ministerial Expenditures by Standard Object—Concluded

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works ⁽⁸⁾ (8)	Construction or acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expendi- tures (13-12) (13-12)	Less: revenues netted against expenditures			Total net expenditures
														External revenues (13)	Internal revenues (16)	Total	
18	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	142,615	142,615	...	...	...	142,615
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	22,105	22,105	...	...	...	22,105
	National Energy Board	19,563	1,962	206	2,803	579	385	711	1,830	...	...	10	28,049	...	...	...	28,049
	Total Ministry	323,105	30,968	12,788	97,033	8,712	7,666	26,584	11,670	24,327	60,739	184,084	787,676	28,506	5,869	34,375	753,301
18	Parliament	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	The Senate	30,314	5,935	113	3,973	167	535	1,301	2,308	688	...	12	45,346	...	...	...	45,346
	House of Commons	162,765	26,165	4,628	11,471	5,885	3,270	11,346	5,698	706	...	206	232,140	870	42	912	231,228
	Library of Parliament	13,609	260	28	605	205	65	1,920	1,439	...	...	...	20,131	203	...	203	19,928
	Total Ministry	208,688	32,360	4,769	16,049	6,257	3,870	14,567	9,445	1,394	...	218	297,617	1,073	42	1,115	296,502
19	Privy Council	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Department	49,136	5,636	5,602	10,919	1,230	1,232	2,712	2,110	1,187	...	43	79,807	...	...	...	79,807
	Canadian Centre for Management Development	7,694	651	193	4,211	137	110	346	477	146	...	7	13,972	...	...	...	13,972
	Canadian Intergovernmental Conference	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Secretariat	1,851	593	59	388	303	10	57	92	...	...	...	3,353	...	...	...	3,353
	Canadian Transportation	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Accident Investigation and Safety Board	15,911	1,812	257	2,558	58	364	665	666	...	...	4	22,697	...	...	...	22,697
	Chief Electoral Officer	97,669	18,953	22,598	18,346	13,508	612	1,626	217	848	24,661	33	199,071	...	...	...	199,071
	Commissioner of Official Languages	7,901	622	221	950	83	48	276	359	...	...	5	10,465	...	...	...	10,465
	National Round Table on the Environment and the Economy	1,257	505	352	1,059	46	34	103	109	...	...	...	3,465	...	...	...	3,465
	Public Service Staff Relations Board	3,562	379	53	738	24	54	193	123	...	...	...	5,126	...	...	...	5,126
	Security Intelligence	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Review Committee	860	144	30	239	11	11	17	92	...	...	...	1,404	...	...	...	1,404
	Total Ministry	185,841	29,295	29,365	39,408	15,400	2,475	5,995	619	4,876	25,994	92	339,360	...	...	...	339,360

TABLE 3a

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	Less:			TOTAL EXTERNAL EXPENDITURES
							TOTAL EXPENDITURES	Internal expenditures	Internal revenues netted against expenditures	
Personnel ⁽¹⁾	17,804,433	(401,978)	..	(1,069,000)	..	..	16,333,455	..	(8,274)	16,341,729
Transportation and communications	2,081,535	..	..	..	..	..	2,081,535	10,936	211,793	1,858,806
Information	371,024	..	..	..	..	..	371,024	2,543	49,246	315,235
Professional and special services	4,674,634	..	..	..	..	..	4,674,634	56,962	1,103,111	3,514,561
Rentals	1,824,421	..	..	..	..	..	1,824,421	38,712	749,697	1,036,012
Purchased repair and maintenance	1,649,377	..	..	..	..	..	1,649,377	14,769	286,024	1,348,584
Utilities, materials and supplies	2,689,885	..	..	..	..	..	2,689,885	7,983	154,590	2,527,312
Construction or acquisition of land, buildings and works	1,478,792	..	..	..	..	..	1,478,792	27,777	537,916	913,099
Construction or acquisition of machinery and equipment	2,353,413	..	..	..	..	..	2,353,413	1,029	19,923	2,332,461
Transfer payments ⁽¹⁾	60,307,082	11,772,469	144,734	4,823,620	..	..	84,825,298	..	..	84,825,298
Public debt charges ⁽¹⁾	43,970,690	(378,236)	..	(2,661,440)	..	7,777,393	40,931,014	..	..	40,931,014
Other subsidies and payments	5,650,851	27,236	49,325	(1,162,160)	1,266,844	..	5,832,096	44,008	852,241	4,935,847
Total gross expenditures	144,856,137	11,019,491	194,059	(68,980)	1,266,844	7,777,393	165,044,944	204,719	3,956,267	160,883,958
Add:										
Employment Insurance Account	..	1,322,005	..	..	..	..	1,322,005	..	1,322,005	..
Internal expenditures	..	..	..	..	..	..	..	204,719	..	(204,719)
Less:										
Revenues netted against expenditures—										
External revenues	2,183,629	..	11,880	..	..	..	2,195,509	..	..	2,195,509
Internal revenues	5,278,272	..	..	..	..	..	5,278,272	204,719	5,278,272	(204,719)
Revenues of consolidated Crown corporations	..	..	..	..	1,226,590	..	1,226,590	..	..	1,226,590
Tax credits and repayments	..	..	..	..	..	7,777,393	7,777,393	..	..	7,777,393
	(7,461,901)	1,322,005	(11,880)	..	(1,226,590)	(7,777,393)	(15,155,759)	..	(3,956,267)	(11,199,492)
Total net expenditures	137,394,236	12,341,496	182,179	(68,980)	40,254	..	149,889,185	204,719	..	149,684,466

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) The expenditures incorporate the net effect of changes in accounting policies described in Note 2 in Section 1 of Volume I of the *Public Accounts of Canada*.

(2) Represents deferred revenues of \$11,880 and accrued revenues of \$194,059.

Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures. The table also discloses internal revenues.

In this table, external revenues represent revenues received from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures					
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues				Total net revenues	External revenues	Internal revenues
2	Agriculture and Agri-Food Department	5,943	172,735	34,178	4,478	3,252	535	5,653	...	4,256	225,087	231,030	133,887	67	133,954	364,984	5,265
		5,943	172,735	34,178	4,478	3,252	535	5,653	...	4,256	225,087	231,030	133,887	67	133,954	364,984	5,265
3	Canadian Heritage Department	4,551	...	3,652	35	...	...	770	...	52,479	56,936	61,487	65,431	4,363	69,794	131,281	862
	Canada Information Office	...	...	3	...	...	...	...	...	...	3	3	...	...	...	3	...
	Canadian Radio-television and Telecommunications Commission	...	...	18	73,601	...	...	9	...	290	73,918	73,918	29,067	29	29,096	103,014	1,491
	National Archives of Canada	7	...	144	...	153	...	117	...	179	593	600	...	...	...	600	255
	National Battlefields Commission	12	...	...	...	...	...	...	...	478	478	490	...	...	...	490	...
	National Film Board	267	...	...	...	...	...	...	...	...	...	267	6,333	1,139	7,472	7,739	...
	National Library	32	...	148	...	746	...	12	...	17	923	955	...	...	...	955	380
	Public Service Commission	17	...	308	...	961	...	23	...	43	1,335	1,352	386	6,511	6,897	8,249	1,207
	Status of Women—Office of the Co-ordinator	...	...	44	...	...	...	...	...	...	44	44	...	...	...	44	2
	Total Ministry	4,886	...	4,317	73,636	1,860	...	931	...	53,486	134,230	139,116	101,217	12,042	113,259	252,375	4,197

Ministerial Revenues by Main Classification—Continued
(in thousands of dollars)

[illegible]

9	Governor General	10	...	...	...	...	...	2	...	120	122	132	...	2			
10	Health	51	...	10,427	...	2,604	4	307	...	7,356	20,698	20,749	56,886	95	56,981	77,730	768
	Department																
	Hazardous Materials Information Review Commission					484					484					484	
	Medical Research Council			973				1			974	974				974	(12)
	Patented Medicine Prices Review Board									1,200	1,201	1,201				1,201	
	Total Ministry	51	...	11,400	...	3,088	4	309	...	8,556	23,357	23,408	56,886	95	56,981	80,389	756
11	Human Resources Development																
	Department	32	...	205,218	161	1,186	4	350	...	111,586	318,505	318,537	40,765	1,322,233	1,362,998	1,681,535	105,033
	Canada Labour Relations Board	1	...	16	...		8	1	...	4	29	30				30	
	Canadian Centre for Occupational Health and Safety	83	...	3	...				...		3	86	3,978	248	4,226	4,312	
	Total Ministry	116	...	205,237	161	1,186	12	351	...	111,590	318,537	318,653	44,743	1,322,481	1,367,224	1,685,877	105,033
12	Indian Affairs and Northern Development																
	Department	362	16,305	18,599	19,407	2,142	541	145	...	10,312	67,451	67,813	...	...	...	67,813	1,317
	Total Ministry	362	16,305	18,599	19,407	2,142	541	145	...	10,312	67,451	67,813	...	...	...	67,813	1,317
13	Industry																
	Department	743	8,785	103,890	215,476	32,940	10	404	...	4,736	366,241	366,984	79,870	5,787	85,657	452,641	3,821
	Atlantic Canada Opportunities Agency	44	1,344	20,546	...	5,627	...	16	...	1,006	28,539	28,583	...	...	...	28,583	2,671
	Canadian Space Agency	99	...	369	...	1,424	...	6	...	171	1,970	2,069	6,508	...	6,508	8,577	80
	Economic Development Agency of Canada for the Regions of Quebec	...	...	13,468	...	24,109	...	6	...	16	37,599	37,599	...	...	...	37,599	12
	National Research Council of Canada	1,515	...	1,832	...	38,645	9,980	352	...	87	50,896	52,411	...	...	...	52,411	4,313
	Natural Sciences and Engineering Research Council	...	...	216	...	...	...	1	...	169	386	386	...	...	...	386	5
	Social Sciences and Humanities Research Council	...	...	242	...	...	...	...	...	...	242	242	...	...	...	242	...
	Statistics Canada	857	...	54	...	...	...	57	...	1,081	1,192	2,049	17,327	47,462	64,789	66,838	1,058
	Western Economic Diversification	...	50	48,316	...	19,808	...	5	...	1,262	69,441	69,441	...	...	...	69,441	7
	Total Ministry	3,258	10,179	188,933	215,476	122,553	9,990	847	...	8,528	556,506	559,764	103,705	53,249	156,954	716,718	11,967
14	Justice																
	Department	53	...	544	1,696	3,479	...	15	...	873	6,607	6,660	...	...	...	6,660	308
	Canadian Human Rights Commission	...	...	23	...	...	...	11	...	...	34	34	...	...	...	34	14
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	8,768	8,768	8,768	3	189	192	8,960	...
	Federal Court of Canada	...	...	88	...	911	...	12	...	44	1,055	1,055	...	...	...	1,055	250
	Offices of the Information and Privacy Commissioners of Canada	...	...	1	...	...	...	...	...	...	1	1	...	...	...	1	1

Ministerial Revenues by Main Classification—Concluded
(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures					
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Revenues netted against expenditures					
												Total gross revenues	External revenues	Internal revenues			
	Supreme Court of Canada	4	...	8	...	96	91	1	...	78	274	278	...	...	278	82	
	Tax Court of Canada	...	...	71	...	402	45	2	...	...	520	520	...	...	520	11	
	Total Ministry	57	...	735	1,696	4,888	136	41	...	9,763	17,259	17,316	3	189	192	17,508	666
15	National Defence	1,371	878	214,548	...	...	...	40,181	...	25,163	280,770	282,141	360,739	5,840	366,579	648,720	3,424
16	National Revenue	125,981,193	344	15,496	426	16,148	339	363	...	208,257	241,373	126,222,566	...	136,103	136,103	126,358,469	24,596
17	Natural Resources																
	Department	1,357	1,793	2,099	12,477	1	329	380	...	1,640	18,719	20,076	28,506	5,869	34,375	54,451	1,802
	Atomic Energy Control Board	...	...	94	...	32,581	...	4	...	17	32,696	32,696	...	...	...	32,696	458
	National Energy Board	...	...	132	1	...	2	30	...	24,646	24,811	24,811	...	...	...	24,811	83
	Total Ministry	1,357	1,793	2,325	12,478	32,582	331	414	...	26,303	76,226	77,583	28,506	5,869	34,375	111,958	2,343
18	Parliament																
	The Senate	...	...	77	...	1	...	13	...	...	92	92	...	...	...	92	13
	House of Commons	9	...	600	...	...	...	...	...	1	601	610	870	42	912	1,522	78
	Library of Parliament	43	...	...	...	...	...	...	...	...	...	43	203	...	203	246	...
	Total Ministry	52	...	677	...	1	...	13	...	2	693	745	1,073	42	1,115	1,860	91
19	Privy Council																
	Department	5	...	361	...	...	...	37	...	28	426	431	...	...	...	431	66
	Canadian Centre for Management Development	2	...	122	...	...	...	1	...	3,642	3,765	3,767	...	...	...	3,767	3,558
	Canadian Intergovernmental Conference Secretariat	...	...	2	...	...	...	1	...	867	870	870	...	...	...	870	3
	Canadian Transportation Accident Investigation and Safety Board	...	...	30	...	...	...	14	...	7	51	51	...	...	...	51	1
	Chief Electoral Officer	5	...	12	...	...	82	6	...	450	550	555	...	...	...	555	37
	Commissioner of Official Languages	...	...	1	...	...	...	2	...	...	3	3	...	...	...	...	2

	12	...	548	...	...	82	63	...	5,007	5,700	5,712	...	...	...	5,712	3,669
Total Ministry																
20 Public Works and Government Services																
Department	11,827	38,231	19,701	4,671	17	13	803	...	23,509	86,945	98,772	240,318	3,499,154	3,739,472	3,838,244	1,301
Canada Mortgage and Housing Corporation	...	609,999	157	...	...	...	...	...	10,728	620,884	620,884	...	...	...	620,884	...
Total Ministry	11,827	648,230	19,858	4,671	17	13	803	...	34,237	707,829	719,656	240,318	3,499,154	3,739,472	4,459,128	1,301
21 Solicitor General																
Department	...	...	1,118	...	...	...	2	...	4	1,124	1,124	...	...	...	1,124	421
Canadian Security Intelligence Service	...	371	...	...	...	...	111	...	158	640	640	...	...	...	640	195
Corrections Service	833	...	1,762	550	1,177	8,137	411	...	864	12,901	13,734	9,912	63,313	73,225	86,959	1,124
National Parole Board	...	...	43	...	469	...	...	...	...	512	512	...	...	...	512	...
Office of the Correctional Investigator	...	...	3	...	...	...	...	...	...	3	3	...	...	...	...	3
Royal Canadian Mounted Police	246	24	3,785	6,371	3	3,628	4,858	...	114	18,783	19,029	719,952	14,043	733,995	753,024	...
Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,400
Total Ministry	1,079	24	7,082	6,921	1,649	11,765	5,382	...	1,140	33,963	35,042	729,864	77,356	807,220	842,262	7,140
22 Transport																
Department	757,965	6,801	4,464	31	...	1,264	1,744	...	11,857	26,161	784,126	201,811	27,850	229,661	1,013,787	2,559
Canadian Transportation Agency	1	...	9	...	...	20	10	...	1	40	41	...	...	...	41	10
Total Ministry	757,966	6,801	4,473	31	...	1,284	1,754	...	11,858	26,201	784,167	201,811	27,850	229,661	1,013,828	2,569
23 Treasury Board																
	576	...	1,134	...	1	...	...	...	7,867	9,002	9,578	64	91,502	91,566	101,144	169
24 Veterans Affairs																
	28	365	6,899	...	32,606	3	131	...	5,531	45,335	45,363	...	...	...	45,363	...
Total ministerial revenues	126,775,158	4,329,171	770,872	688,140	466,498	81,790	62,633	316,213⁽²⁾	596,020	7,311,337	134,086,495	2,183,629	5,278,272	7,461,901	141,548,396	204,719

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.
Additional details are provided in Section 12 of Volume II (Part II).
(2) Net gain on exchange amounts to \$213,410 and domestic coinage to \$102,803.

Recapitulation of External Revenues by Main Classification

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Deferred revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES —											
Income tax—											
Personal	70,787,106	...	...	...	...	70,787,106	...	...	4,885,668	...	75,672,774
Corporation	22,152,454	...	343,100	...	...	22,495,554	...	...	...	...	22,495,554
Other income tax revenues	2,973,679	...	...	...	...	2,973,679	...	...	...	...	2,973,679
	<i>95,913,239</i>		<i>343,100</i>			<i>96,256,339</i>			<i>4,885,668</i>		<i>101,142,007</i>
Employment insurance premiums	...	18,802,266	...	...	...	18,802,266	...	...	...	...	18,802,266
Excise taxes and duties—											
Goods and services tax	19,461,492	...	...	...	...	19,461,492	...	...	2,891,725	...	22,353,217
Energy taxes—											
Excise tax—Gasoline	4,143,572	...	...	...	...	4,143,572	...	...	...	...	4,143,572
Excise tax—Aviation gasoline and diesel fuel	494,547	...	...	...	...	494,547	...	...	...	...	494,547
	<i>4,638,119</i>					<i>4,638,119</i>					<i>4,638,119</i>
Customs import duties	2,765,927	...	...	...	...	2,765,927	...	...	...	...	2,765,927
Other excise taxes and duties—											
Excise duties	3,284,302	...	...	...	(977)	3,283,325	...	...	...	...	3,283,325
Miscellaneous excise taxes and duties	712,079	...	...	...	...	712,079	...	...	...	...	712,079
	<i>3,996,381</i>				(977)	<i>3,995,404</i>					<i>3,995,404</i>
	<i>30,861,919</i>				(977)	<i>30,860,942</i>			<i>2,891,725</i>		<i>33,752,667</i>
TOTAL TAX REVENUES	<i>126,775,158</i>	18,802,266	343,100	...	(977)	145,919,547	...	...	7,777,393	...	153,696,940

NON-TAX REVENUES—

Return on investments	4,329,171	...	119,345 ⁽²⁾	...	(21,571)	4,426,945	47,018	...	37,231	4,511,194
Other non-tax revenues—										
Privileges, licences and permits	688,140	...	...	8,054	(4,921)	691,273	118,355	225	...	809,853
Refunds of previous years'										
expenditures	770,872	...	...	...	(19,379)	751,493	90	...	...	751,583
Service fees	466,498	...	2,720	...	(8,348)	460,870	1,343,359	12,134	...	1,816,363
Proceeds from sales	81,790	...	...	9	(213)	81,586	278,089	(479)	...	359,196
Proceeds from the disposal of										
surplus Crown assets	62,633	...	...	...	(12,750)	49,883	...	...	...	49,883
Domestic coinage	102,803	...	...	...	...	102,803	...	...	...	102,803
Net gain on exchange	213,410	...	...	...	...	213,410	1,966	...	...	215,376
Miscellaneous non-tax revenues	596,020	81,657	(76,448) ⁽¹⁾	(53)	(136,560)	464,616	394,751	...	1,189,359	2,048,726
	2,982,166	81,657	(76,448)	10,730	(182,171)	2,815,934	2,136,610	11,880	...	6,153,783
TOTAL NON-TAX REVENUES	7,311,337	81,657	42,897	10,730	(203,742)	7,242,879	2,183,628	11,880	...	10,664,977
TOTAL REVENUES	134,086,495	18,883,923	385,997	10,730	(204,719)	153,162,426	2,183,628	11,880	7,777,393	164,361,917

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

(2) Includes an Exchange Fund Account adjustment and the accrual of non-tax revenues.

Source and disposition of budgetary authorities by ministry

(in thousands of dollars)

Source of authorities				Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								Adjustments and transfers
18,044	1,502,607	454,462	(15,443)	2	Agriculture and Agri-Food Department	1,909,351	32,323	...	17,996
...	2,379	...	7		Canadian Dairy Commission	2,356	30	...	2,423
18,044	1,504,986	454,462	(15,436)		Total Ministry	1,911,707	32,353	...	17,996
12,246	995,044	113,117	10,746	3	Canadian Heritage	1,099,929	19,658	...	11,566
...	88,668	25,300	...		Department	113,968	...	...	1,089,474
...	19,916	...	...		Canada Council	18,854	1,062	...	91,093
...	857,894	9,360	...		Canada Information Office	17,709	...	...	17,709
...	81,063	100	...		Canadian Broadcasting Corporation	806,485	60,769	...	997,133
...	45,568	207	...		Canadian Film Development Corporation	81,146	17	...	92,445
...	20,558	1,870	...		Canadian Museum of Civilization	46,685	...	...	44,213
25	3,769	...	1,101		Canadian Museum of Nature	22,768	...	...	27,121
23	46,163	3,018	117		Canadian Radio-television and Telecommunications Commission	4,817	78	...	3,937
...	19,573	606	211		National Archives of Canada	48,745	571	...	51,510
...	6,393	2,060	(228)		National Arts Centre Corporation	20,390	...	...	17,421
...	71,109	1,662	...		National Battlefields Commission	8,224	1	...	2,875
7,788	57,690	3,791	...		National Capital Commission	72,771	...	...	76,194
...	32,483	844	2,948		National Film Board	60,517	390	...	72,694
3	29,661	892	681		National Gallery of Canada	33,816	...	...	31,974
...	19,187	1,416	363		National Library	31,235	...	...	32,565
4,847	112,206	7,651	2,022		National Museum of Science and Technology	20,966	...	...	19,746
1	17,111	250	...		Public Service Commission	110,920	8,974	...	117,776
...	...	...	...		Status of Women—Office of the Co-ordinator	17,331	31	...	17,097
24,933	2,524,056	172,144	19,700		Total Ministry	2,619,567	91,551	...	29,715
...	...	...	...						2,802,977
37	575,169	99,321	23,644	4	Citizenship and Immigration Department	669,502	28,618	...	51
25	77,027	1,000	1,315		Immigration and Refugee Board of Canada	79,329	25	...	13
62	652,196	100,321	24,959		Total Ministry	748,831	28,643	...	64
...	...	...	...						758,983

58	507,510	45,258	5,078	557,904	548,114	9,561	229	581,091
1	9,842	863	2	10,708	9,758	948	2	10,214
59	517,352	46,121	5,080	568,612	557,872	10,509	231	591,305
Environment								
Department								
Canadian Environmental Assessment Agency								
380,303	65,977,574	(4,235,670)	2,676,949	64,799,156	64,379,695	73,087	346,374	69,248,551
...	...	...	16	51,682	51,448	234	...	49,339
...	7,949	...	...	7,949	7,793	156	...	8,085
76,400	1,687	127	1	78,215	954	56	77,205	15
456,703	66,037,898	(4,234,565)	2,676,966	64,937,002	64,439,890	73,533	423,579	69,305,990
Finance								
Department								
Auditor General								
Canadian International Trade Tribunal								
Office of the Superintendent of Financial Institutions								
1,300	1,076,749	76,210	25,532	1,179,791	1,151,546	27,265	980	1,293,770
Fisheries and Oceans								
Foreign Affairs and International Trade								
Department								
30,506	1,299,300	150,913	(6,481)	1,474,238	1,418,713	26,120	29,405	1,271,413
...	10,742	...	...	10,742	10,738	4	...	10,942
3	1,683,782	122,494	(293)	1,805,986	1,803,687	2,292	7	1,849,494
...	135,000	...	(98,634)	36,366	36,366	...	...	79,300
...	88,111	...	...	88,111	88,111	...	...	96,100
...	4,461	2,371	...	6,832	4,592	2,240	...	4,299
...	2,180	...	...	2,180	1,397	783	...	1,514
...	254	...	...	254	170	84	...	138
30,509	3,223,830	275,778	(105,408)	3,424,709	3,363,774	31,523	29,412	3,313,200
Health								
Department								
46	1,534,058	297,211	(152,377)	1,678,938	1,642,827	36,065	46	1,502,447
...	1,163	55	46	1,264	1,247	17	...	1,200
7	237,566	217	2	237,792	237,325	466	1	242,403
...	2,817	476	1	3,294	2,900	394	...	3,101
53	1,775,604	297,959	(152,328)	1,921,288	1,884,299	36,942	47	1,749,151
Human Resources Development								
Department								
223	24,893,731	144,248	51,902	25,090,104	24,931,544	158,409	151	24,340,561
...	8,901	...	...	8,901	8,596	305	...	8,433
...	1,726	...	...	1,726	1,138	588	...	1,212
2	1,356	866	4	2,228	2,174	54	...	1,968
225	24,905,714	145,114	51,906	25,102,959	24,943,452	159,356	151	24,352,174

Source and disposition of budgetary authorities by ministry—Continued
(in thousands of dollars)

[illegible]

5,907	9,916,518	435,168	58,901	10,416,494	15	National Defence	10,187,255	223,332	...	5,907	10,573,272
152	2,268,860	165,747	29,439	2,464,198	16	National Revenue	2,441,901	22,268	...	29	2,236,216
44,324	472,172	53,960	(10,239)	560,217	17	Natural Resources					
...	42,243	3,968	394	46,061		Department	516,709	6,633	...	36,875	548,902
...	132,215	26,000	...	158,215		Atomic Energy Control Board	43,823	2,779	...	3	44,584
...	22,105	...	...	22,105		Atomic Energy of Canada Limited	142,615	15,600	...	...	197,454
...	22,105	...	...	22,105		Cape Breton Development Corporation	22,105	43,500	...	...	...
11	28,014	1,362	31	29,418		National Energy Board	28,049	1,344	...	25	26,855
44,335	696,749	85,290	(9,814)	816,560		Total Ministry	753,301	26,356	...	36,903	861,295
...	...	...	...	...	18	Parliament					
...	40,675	4,151	1,235	46,061		The Senate	45,346	715	...	...	43,917
...	213,600	19,892	2,342	235,834		House of Commons	231,228	4,606	...	...	211,821
...	17,399	2,682	400	20,681		Library of Parliament	19,928	753	...	...	17,012
...	271,874	26,725	3,977	302,576		Total Ministry	296,502	6,074	...	...	272,750
25	64,006	14,710	1,776	80,517	19	Privy Council					
1	16,958	412	(2,935)	14,436		Department	79,807	685	...	25	79,699
...	3,104	245	22	3,371		Canadian Centre for Management Development	13,972	464	...	...	16,601
19	22,107	1,047	14	23,187		Canadian Intergovernmental Conference	3,353	17	...	1	3,034
3	23,854	180,000	(4,663)	199,194		Secretariat	22,697	476	...	14	23,291
...	9,962	474	264	10,700		Investigation and Safety Board	199,071	120	...	3	43,395
...	3,310	168	14	3,492		Chief Electoral Officer	10,465	235	...	...	10,626
...	5,556	...	...	5,558		Commissioner of Official Languages	3,465	27	...	...	3,213
2	1,406	...	...	1,406		National Round Table on the Environment and the Economy	5,126	432	...	...	4,681
...	...	...	...	...		Public Service Staff Relations Board	1,404	2	...	...	1,314
50	150,263	197,056	(5,508)	341,861		Security Intelligence Review Committee	339,360	2,458	...	43	185,854
855,081	1,708,634	238,303	77,839	2,879,857	20	Public Works and Government Services	1,879,917	209,053	...	790,887	2,121,642
...	1,863,667	...	...	1,863,667		Department	1,863,053	614	...	...	1,967,287
...	14,000	...	...	14,000		Canada Mortgage and Housing Corporation	14,000	...	...	...	14,000
855,081	3,586,301	238,303	77,839	4,757,524		Canada Post Corporation	3,756,970	209,667	...	790,887	4,102,929
...	72,534	1,214	2	73,750	21	Solicitor General					
...	161,380	4,215	3,011	168,606		Department	71,662	2,088	...	...	71,206
18,423	1,153,018	30,451	225	1,202,117		Canadian Security Intelligence Service	167,735	868	...	3	165,573
...	23,656	1,255	...	24,911		Correctional Service	1,173,210	16,774	...	12,133	1,107,042
...	1,284	153	...	1,437		National Parole Board	24,718	193	...	...	24,359
1,897	1,118,411	122,797	46,085	1,289,190		Office of the Correctional Investigator	1,397	40	...	...	1,264
...	...	...	...	...		Royal Canadian Mounted Police	1,294,798	91	(5,699)	...	1,258,232

TABLE 5

Source and disposition of budgetary authorities by ministry—Concluded

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
...	788	31	...	...	Royal Canadian Mounted Police External Review Committee	620	199	...	...
...	3,545	96	260	...	Royal Canadian Mounted Police Public Complaints Commission	3,813	88	...	...
20,320	2,534,616	160,212	49,583	...	Total Ministry	2,737,953	20,341	(5,699)	12,136
1,120	1,731,083	471,911	15,680	22	Transport Department	2,198,764	19,286	...	1,744
9	21,744	35,000	10	...	Canadian Transportation Agency	56,709	44	...	10
...	901	...	...	...	Civil Aviation Tribunal	900	1	...	...
1,129	1,753,728	506,911	15,690	...	Total Ministry	2,256,373	19,331	...	1,754
...	1,481,294	20,400	47,119	23	Treasury Board	1,150,581	398,232	...	...
25	1,921,587	41,855	515	24	Veterans Affairs	1,934,746	29,212	...	24
1,538,101	135,091,920	1,031,735	2,793,032	...	Total Government	137,394,236	1,647,591	(5,699)	1,418,660
									141,298,820

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

Source and disposition of non-budgetary authorities by ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								Adjustments and transfers
2 Agriculture and Agri-Food									
235,582	...	...	235,582	2	Canadian Dairy Commission	(10,918)	...	...	246,500
9,001,311	...	...	8,438,453		Farm Credit Corporation	(579,876)	...	...	9,018,329
9,236,893	...	...	8,674,035		Total Ministry	(590,794)	...	...	9,264,829
3 Canadian Heritage									
...	10	10,780	...	3	Department	4,150	6,640	...	9,430
...	10	10,780	...		Total Ministry	4,150	6,640	...	9,430
4 Citizenship and Immigration									
54,758	...	1,975	(1,975)	4	Department	4,562	...	...	50,196
54,758	...	1,975	(1,975)		Total Ministry	4,562	...	...	50,196
6 Finance									
1,994,734	249,500	...	(16,672)	6	Department	410,294	5,938	...	1,811,330
5,145,000	...	...	...		Canada Deposit Insurance Corporation	(460,000)	...	...	5,605,000
7,139,734	249,500	...	(16,672)		Total Ministry	(49,706)	5,938	...	7,416,330
7 Fisheries and Oceans									
30,000	...	...	...	7	Freshwater Fish Marketing Corporation	...	...	...	30,000
30,000	...	...	...		Total Ministry	...	...	...	30,000
8 Foreign Affairs and International Trade									
54,015	...	...	...	8	Department	2,183	...	...	51,832
10,000	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000
8,795,122	13,938	...	405,390		Canadian International Development Agency	179,183	40,992	...	8,994,275

TABLE 6

Source and disposition of non-budgetary authorities by ministry—Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers
24,074,335	263,700	...	23,820,884		Export Development Corporation	(34,030)	...	...	23,854,914	4,345
32,933,472	277,638	...	33,099,349		Total Ministry	147,336	40,992	...	32,911,021	64,978
78,394	46,543	6,429	131,366	12	Indian Affairs and Northern Development Department	51,095	1,710	...	78,561	41,527
78,394	46,543	6,429	131,366		Total Ministry	51,095	1,710	...	78,561	41,527
1,950	800	...	2,750	13	Industry Department	...	800	...	1,950	...
853,677	...	...	853,677		Business Development Bank of Canada	...	...	...	853,677	50,000
855,627	800	...	856,427		Total Ministry	...	800	...	855,627	50,000
88,677	...	...	88,677	15	National Defence	9,219	...	...	79,458	(5,682)
...	17,200	...	17,200	17	Natural Resources Department	14,878	2,322	...	...	66,000
50,000	...	...	50,000		Cape Breton Development Corporation	...	...	...	50,000	(15,000)
50,000	17,200	...	67,200		Total Ministry	14,878	2,322	...	50,000	51,000
51,108	...	...	50,567	20	Public Works and Government Services Department	(997)	...	...	51,564	6,005
...	(230,600)	...	...		Canada Mortgage and Housing Corporation	...	...	...	...	...
420,000	...	...	420,000		Canada Post Corporation	...	...	...	420,000	...
49,902	...	...	49,902		Royal Canadian Mint	(76)	...	...	49,978	(76)
521,010	(230,600)	...	230,059		Total Ministry	(1,073)	...	...	521,542	5,929
33	...	...	33	21	Solicitor General	2	...	...	31	(1)
33	...	...	33		Total Ministry	2	...	...	31	(1)
20,000	...	...	20,000	22	Transport Department	...	...	...	20,000	...
20,000	...	...	20,000		Total Ministry	...	...	...	20,000	...

597,892	...	...	...	597,892	24	Veterans Affairs	(2,907)	...	...	600,799	(4,432)
51,606,490	361,091	19,184	(463,207)	51,523,558		Total Government	(413,238)	58,402	...	51,878,394	87,735

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

Source and disposition of authorities by type (voted and statutory)

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voiced" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Source of authorities				Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								Adjustments and transfers ^{(1)}
...	869,335	317,190	1,186,532	2	Agriculture and Agri-Food				
18,044	635,651	137,272	775,524		Budgetary—Voiced	1,154,179	32,353	...	...
					Statutory	757,528	...	...	17,996
18,044	1,504,986	454,462	1,962,056			1,911,707	32,353	...	17,996
	...	...			Non-budgetary—Statutory	(590,794)	...	...	9,264,829
9,236,893			8,674,035						223,009

3	...	2,456,701	172,144	16,817	2,645,662	Canadian Heritage Budgetary—Voted Statutory	2,554,111	91,551	...	2,713,279
		24,933	...	2,883	95,171		65,456	...	...	89,698
		24,933	2,524,056	172,144	19,700		2,619,567	91,551	...	2,802,977
		...	10	10,780	...		4,150	6,640	...	9,430
4	...	616,271	100,321	1,302	717,894	Citizenship and Immigration Budgetary—Voted Statutory	689,276	28,618	...	708,012
		62	35,925	...	23,657		59,555	25	...	50,971
		62	652,196	100,321	24,959		748,831	28,643	...	758,983
		54,758	...	1,975	54,758		4,562	...	...	4,497
5	...	476,217	46,121	4,500	526,838	Environment Budgetary—Voted Statutory	516,329	10,509	...	552,047
		59	41,135	...	580		41,543	...	...	39,258
		59	517,352	46,121	5,080		557,872	10,509	...	591,305
	
6	...	1,542,807	73,035	872	1,616,714	Finance Budgetary—Voted Statutory	1,493,773	122,941	...	1,611,592
		456,703	64,495,091	2,676,094	63,320,288		62,946,117	(49,408)	...	67,694,398
		456,703	66,037,898	(4,234,565)	2,676,966		64,439,890	73,533	...	69,305,990
	
7	...	58,000	...	196,000	254,000	Non-budgetary—Voted Statutory	248,062	5,938	...	279,744
		7,139,734	191,500	(212,672)	7,118,562		(297,768)	...	...	(627,264)
		7,139,734	249,500	...	(16,672)		(49,706)	5,938	...	7,416,330
		...	...	...	...		...	...	...	(347,520)
8	...	999,867	76,210	23,695	1,099,772	Fisheries and Oceans Budgetary—Voted Statutory	1,072,507	27,265	...	1,219,569
		1,300	76,882	...	1,837		79,039	...	...	74,201
		1,300	1,076,749	76,210	25,532		1,151,546	27,265	...	1,293,770
		30,000	...	...	30,000		...	...	...	(5,000)
9	...	2,870,314	272,010	...	3,142,324	Foreign Affairs and International Trade Budgetary—Voted Statutory	3,110,804	31,520	...	3,014,105
		30,509	353,516	3,768	282,385		252,970	3	...	299,095
		30,509	3,223,830	275,778	(105,408)		3,363,774	31,523	...	3,313,200
		54,015	6,038	...	214,137		181,366	40,992	...	60,633
9	...	32,879,457	271,600	...	32,825,159	Non-budgetary—Voted Statutory	(34,030)	...	...	4,345
		32,933,472	277,638	...	(111,761)		147,336	40,992	...	64,978
	
	
9	...	9,234	500	208	9,942	Governor General Budgetary—Voted Statutory	9,941	1	...	9,544
		1	1,254	...	1,259		1,257	...	...	1,135
		1	10,488	500	212		11,198	1	...	10,679
	

TABLE 7

Source and disposition of authorities by type (voted and statutory)—Continued
(in thousands of dollars)

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities				
	As shown in		Adjustments and transfers ⁽¹⁾			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
...	1,726,366	134,846	...	10	Health Budgetary—Voted Statutory	1,824,277	36,935	...	...	1,795,601
53	49,238	163,113	(152,328)			60,022	7	...	47	(46,450)
53	1,775,604	297,959	(152,328)			1,884,299	36,942	...	47	1,749,151
...	1,735,323	56,104	14,792	11	Human Resources Development Budgetary—Voted Statutory	1,647,064	159,355	...	...	1,681,229
225	23,170,191	89,010	37,114			23,296,388	1	...	151	22,670,945
225	24,905,714	145,114	51,906			24,943,452	159,356	...	151	24,352,174
...	4,124,815	126,912	64	12	Indian Affairs and Northern Development Budgetary—Voted Statutory	4,217,542	34,249	...	...	4,104,946
33,081	183,226	151,709	3,171			338,336	...	...	32,851	167,660
33,081	4,308,041	278,621	3,235			4,555,878	34,249	...	32,851	4,272,606
78,394	46,543	6,429	...	Non-budgetary—Voted		51,095	1,710	...	78,561	41,527
...	2,920,964	547,555	8,058	13	Industry Budgetary—Voted Statutory	3,317,107	159,470	...	...	3,457,448
46,109	316,336	894,365	(14,751)			1,206,123	24	...	35,912	307,502
46,109	3,237,300	1,441,920	(6,693)			4,523,230	159,494	...	35,912	3,764,950
1,950	800	...	...	Non-budgetary—Voted Statutory		...	800	...	1,950	...
853,677	...	...	...	Statutory		...	...	...	853,677	50,000
855,627	800	...	...			...	800	...	855,627	50,000
...	486,767	99,483	2,616	14	Justice Budgetary—Voted Statutory	583,965	4,901	...	...	538,667
23	249,149	...	(5,050)			244,085	...	...	37	237,533
23	735,916	99,483	(2,434)			828,050	4,901	...	37	776,200

TABLE 7

Source and disposition of authorities by type (voted and statutory)—Concluded
(in thousands of dollars)

Source of authorities				Section	Ministry	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
22 Transport									
...	987,161	502,078	16,000		Budgetary—Voted Statutory	1,485,202 771,171	20,037 (706)	...	...
1,129	766,567	4,833	(310)					...	1,537,420 405,137
1,129	1,753,728	506,911	15,690			2,256,373	19,331	...	1,754 1,942,557
20,000	...	...	...		Non-budgetary—Statutory	...	...	...	20,000
23 Treasury Board									
...	1,273,282	20,400	(169,430)		Budgetary—Voted Statutory	726,020 424,561	398,232	...	...
...	208,012	...	216,549				...	...	719,266 259,632
...	1,481,294	20,400	47,119			1,150,581	398,232	...	...
24 Veterans Affairs									
...	1,897,277	41,855	...		Budgetary—Voted Statutory	1,909,920 24,826	29,212	...	...
25	24,310	...	515				...	...	1,868,470 21,884
25	1,921,587	41,855	515			1,934,746	29,212	...	24 1,890,354
597,892	...	...	...		Non-budgetary—Statutory	(2,907)	...	...	600,799 (4,432)
Total Government									
...	42,826,320	3,661,743	(11,321)		Budgetary—Voted Statutory	44,903,845 92,490,391	1,578,596 68,995	(5,699)	...
1,538,101	92,265,600	(2,630,008)	2,804,353					...	45,529,639 95,769,181
1,538,101	135,091,920	1,031,735	2,793,032			137,394,236	1,647,591	(5,699)	1,418,660 141,298,820
306,735	128,591	17,209	410,137		Non-budgetary—Voted Statutory	510,874 (924,112)	58,402	...	293,396 343,792
51,299,755	232,500	1,975	(873,344)				...	...	51,584,998 (348,057)
51,606,490	361,091	19,184	(463,207)			(413,238)	58,402	...	51,878,394 87,735
306,735	42,954,911	3,678,952	398,816		Voted Statutory	45,414,719	1,636,998	(5,699)	293,396 45,965,431
52,837,856	92,498,100	(2,628,033)	1,931,009			91,566,279	68,995	...	53,003,658 95,421,124
53,144,591	135,453,011	1,050,919	2,329,825		Total Government	136,980,998	1,705,993	(5,699)	53,297,054 141,386,555

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

⁽¹⁾ These adjustments and transfers include items such as:

- (a) amounts of previous years' overexpenditures paid or settled in the current year;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than Appropriation Acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
2			\$	\$	\$
		Agriculture and Agri-Food Department			
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry and the grazing and breeding activities of the community pastures program	564,428,000		
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry and the grazing and breeding activities of the community pastures program and the administration of the net income stabilization account			74,958,127
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry and the grazing and breeding activities of the community pastures program—To authorize the transfer of \$2,715,000 from Agriculture and Agri-Food Vote 5, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of	46,254,000	9,919,900	
	5	Capital expenditures		6,883,000	
	5a	Capital expenditures			
	10	The grants listed in the Estimates and contributions	256,274,000	56,519,300	
	10a	The grants listed in the Estimates and contributions		3,910,000	
	10b	The grants listed in the Estimates and contributions			162,000,000
	11a	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive a debt due to Her Majesty in Right of Canada amounting to \$162,000,000 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i>			3,000,000
	11b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive a debt due to Her Majesty in Right of Canada amounting to \$3,000,000 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i>			
	12b	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in Right of Canada, and in accordance with terms and conditions approved by the Minister of Finance, to guarantee the payment of amounts not exceeding at any time, in the aggregate, the sum of \$170,000,000 payable to a lender by an administrator in respect of money borrowed by the administrator for the purpose of making advances to producers under Part I of the <i>Agricultural Marketing Programs Act</i> and that would not otherwise be payable in accordance with section 6 of that Act			1
		Canadian Dairy Commission			
	15	Program expenditures	2,379,000		
	Total Ministry—Budgetary	869,335,000		317,190,328	
	Non-budgetary	...	...	...
3		Canadian Heritage Department			
		Corporate Management Services Program			
	1	Program expenditures	76,361,000		3,532,599
	1a	Program expenditures			1,027,671
	1b	Program expenditures			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Canadian Identity Program</i>		
	5	Operating expenditures and authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	55,819,000	4,388,627
	5a	Operating expenditures		3,612,058
	5b	Operating expenditures		
	10	The grants listed in the Estimates and contributions	497,059,000	35,523,000
	10a	The grants listed in the Estimates and contributions		
	10b	Contributions—To authorize the transfer of \$300,000 from Canadian Heritage Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of		36,233,078
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	57,900,000	
	L20	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	10,000	
	L21a	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries		6,630,000
	L21b	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries		4,150,000
		<i>Parks Canada Program</i>		
	25	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance; and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from Parks Canada operations	150,111,000	13,111,100
	25a	Operating expenditures		
	25b	Operating expenditures—To authorize the transfer of \$14,826,695 from Canadian Heritage Vote 30, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of		14,899,004
	30	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance	116,401,000	789,000
	30a	Capital expenditures		
		<i>Canada Council</i>		
	35	Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	88,668,000	
	35a	Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		25,300,000
		<i>Canada Information Office</i>		
	40	Program expenditures	19,440,000	
		<i>Canadian Broadcasting Corporation</i>		
	45	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	748,390,000	9,360,000
	45a	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		
	45b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of \$11,263,752 from Canadian Heritage Vote 55, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		

50	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
55	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	105,504,000	
	Canadian Film Development Corporation		
60	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	81,063,000	100,000
60b	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>		
	Canadian Museum of Civilization		
65	Payments to the Canadian Museum of Civilization for operating and capital expenditures	45,568,000	206,600
65b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		
	Canadian Museum of Nature		
70	Payments to the Canadian Museum of Nature for operating and capital expenditures	20,558,000	
70a	Payments to the Canadian Museum of Nature for operating and capital expenditures	1,737,000	1,737,000
70b	Payments to the Canadian Museum of Nature for operating and capital expenditures	132,594	132,594
	Canadian Radio-television and Telecommunications Commission		
75	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:		
	(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and		
	(b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board	1	
	National Archives of Canada		
80	Program expenditures, the grants listed in the Estimates and contributions	41,689,000	3,018,400
80a	Program expenditures		
	National Arts Centre Corporation		
85	Payments to the National Arts Centre Corporation	19,573,000	605,910
85b	Payments to the National Arts Centre Corporation		
	National Battlefields Commission		
90	Program expenditures	5,510,000	2,060,000
90a	Program expenditures		
	National Capital Commission		
95	Payment to the National Capital Commission for operating expenditures	37,356,000	1,332,000
95b	Payment to the National Capital Commission for operating expenditures		
100	Payment to the National Capital Commission for capital expenditures	20,493,000	
105	Payment to the National Capital Commission for grants and contributions	13,260,000	329,978
105b	Payment to the National Capital Commission for grants and contributions		
	National Film Board		
110	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	57,315,000	1,350,926
110a	National Film Board Revolving Fund—Operating loss		2,440,487
110b	National Film Board Revolving Fund—Operating loss		
	National Gallery of Canada		
115	Payments to the National Gallery of Canada for operating and capital expenditures	29,483,000	844,000
115b	Payments to the National Gallery of Canada for operating and capital expenditures		
120	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
	National Library		
125	Program expenditures, the grants listed in the Estimates	26,759,000	891,368
125a	Program expenditures		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		National Museum of Science and Technology		
	130	Payments to the National Museum of Science and Technology for operating and capital expenditures	19,187,000	1,150,000
	130a	Payments to the National Museum of Science and Technology for operating and capital expenditures		266,380
	130b	Payments to the National Museum of Science and Technology for operating and capital expenditures		
		Public Service Commission		
	135	Program expenditures	100,024,000	5,322,450
	135a	Program expenditures		2,328,876
	135b	Program expenditures		
	136b	Staff Development and Training Revolving Fund—To authorize the Minister of Canadian Heritage to adjust the accounts of the Staff Development and Training Revolving Fund downward by an amount of \$1,878,000 representing costs incurred under the early departure incentives program due to restructuring		
		Status of Women—Office of the Co-ordinator		
	140	Operating expenditures	8,045,000	
	145	The grants listed in the Estimates	8,165,000	
	145b	The grants listed in the Estimates		250,000
		Total Ministry—Budgetary	2,456,701,001	176,293,508
		Non-budgetary	10,000	6,630,000
4		Citizenship and Immigration		
		Department		
	1	Operating expenditures	284,353,000	14,621,750
	1a	Operating expenditures		1
	1b	Operating expenditures—To authorize the transfer of \$14,721,434 from Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		
	2b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write off from the accounts of Canada 2,742 debts due to Her Majesty in Right of Canada amounting to \$2,944,038.06 owed in relation to immigration loans issued pursuant to section 119 of the <i>Immigration Act</i> —To authorize the transfer of \$2,944,038 from Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	5	Capital expenditures	7,500,000	
	5b	Capital expenditures—To authorize the transfer of \$2,619,999 from Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	10	The grant listed in the Estimates and contributions	256,235,000	84,700,000
	10a	The grant listed in the Estimates		
		Immigration and Refugee Board of Canada		
	15	Program expenditures		
	15b	Program expenditures	68,183,000	1,000,000
		Total Ministry—Budgetary	616,271,000	100,321,753
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	15a	Transfer Payments to the Territorial Governments		7,887,700
	15b	Transfer Payments to the Territorial Governments		4,189,375
	20	The grants listed in the Estimates	40,000,000	
	L25	<i>Special Program</i>		
		Payments in respect of Canada's equity interest in the Hibernia Project	58,000,000	
	30	Auditor General		
	30b	Program expenditures and contributions	45,154,000	977,780
		Program expenditures		
	35	Canadian International Trade Tribunal		
		Program expenditures	6,962,000	
	40	Office of the Superintendent of Financial Institutions		
	40a	Program expenditures	1,687,000	126,900
		Total Ministry—Budgetary	1,542,807,000	73,034,873
		Non-budgetary	58,000,001	...
7		Fisheries and Oceans		
		Department		
	1	Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and		
		(c) authority to expend revenues received during the fiscal year in the course of or arising from the activities of the Canadian Coast Guard	845,510,000	30,694,790
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$4,449,000 from Fisheries and Oceans Vote 5, and \$2,400,000 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of		24,114,567
	5	Capital expenditures and authority to make payments to provinces, municipalities, local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	113,254,000	5,874,200
	5a	Capital expenditures		
	10	The grants listed in the Estimates and contributions	41,103,100	15,526,000
	10a	Contributions		
		Total Ministry—Budgetary	999,867,100	76,209,557
		Non-budgetary	...	...

Department

1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend monies received during the year from Canadian Business Centres and Canadian Education Centres located abroad and trade fairs and trade/investment/technology missions	817,428,000	
1a	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received in a fiscal year to offset related expenditures incurred in the fiscal year arising from the provision of services related to Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; and other services provided abroad to other government departments, agencies, Crown Corporations and non-federal organizations		1
1b	Operating expenditures—To authorize the transfer of \$15,385,041 from Foreign Affairs and International Trade Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of	69,385,000	7,202,903 41,047,950
5	Capital expenditures		1
5a	Capital expenditures		
5b	Capital expenditures—To authorize the transfer of \$316,999 from Foreign Affairs and International Trade Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		
10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1996, which is	338,626,000	
10a	The grants listed in the Estimates	98,894,250	1
10b	The grants listed in the Estimates		
11b	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off debts and obligations due to Her Majesty in Right of Canada amounting to \$49,822 owed by 8 debtors including the principal of 10 accounts arising from accountable advances—To authorize the transfer of \$49,822 from Foreign Affairs and International Trade Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purpose of this Vote		1
	Canadian Commercial Corporation		
15	Program expenditures	10,742,000	
	Canadian International Development Agency		
20	Operating expenditures and authority: <ul style="list-style-type: none"> (a) to engage persons for service in developing countries and in countries in transition; and (b) to provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and		
		(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition		
20a		Operating expenditures	94,293,355	5,224,956
20b		Operating expenditures		1,960,423
25		The grants and contributions listed in the Estimates and payments to International Financial Institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services		
25a		The grant and contributions listed in the Estimates	1,445,321,000	6,635,000
25b		The grants listed in the Estimates		85,174,300
26b		Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$23,500,000 representing reductions to the principal balances owed by four debtors: Honduras, \$3,300,000; Nicaragua, \$15,200,000; Costa Rica, \$2,300,000; Columbia, \$2,700,000		23,500,000
L30		The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$200,000,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		
L35		Payment not to exceed US \$4,465,910 to Multilateral Development Banks notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$6,037,910 on December 4, 1996, and to confirm that Canada's callable capital related to this payment is US \$218,812,604 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$10,003,000, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$388,940,823	6,037,910	
		International Development Research Centre		
40		Payments to the International Development Research Centre	88,111,000	
		International Joint Commission		
45		Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,109,000	
45a		Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality		2,370,776
50		NAFTA Secretariat, Canadian Section	2,063,000	
		Program expenditures		
		Northern Pipeline Agency		
55		Program expenditures	235,000	
		Total Ministry—Budgetary	2,870,313,355	272,010,562
		Non-budgetary	6,037,911	...

1 Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General

1b	Program expenditures	9,234,000	500,000
	Total Ministry—Budgetary	9,234,000	500,000
	Non-budgetary	..	..

10

Health

Department

1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	912,450,000	59,863,754
1a	Operating expenditures	11,417,000	11,417,000
5	Capital expenditures	562,041,000	63,095,365
10	The grants listed in the Estimates and contributions		11,138,865
10a	The grants listed in the Estimates and contributions		
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$36,337,447 from Health Vote 1, and \$2,061,300 from Health Vote 5, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of		
	Hazardous Materials Information Review Commission		
15	Program expenditures	1,030,000	54,550
15a	Program expenditures		
	Medical Research Council		
20	Operating expenditures	8,330,000	
20b	Operating expenditures—To authorize the transfer of \$500,000 from Health Vote 25, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of		217,796
25	The grants listed in the Estimates	228,620,000	
	Patented Medicine Prices Review Board		
30	Program expenditures	2,478,000	330,889
30a	Program expenditures		145,000
30b	Program expenditures		
	Total Ministry—Budgetary	1,776,366,000	134,846,219
	Non-budgetary	..	..

11

Human Resources Development

Department

	Corporate Services Program		
1	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	42,901,000	8,078,502
1a	Program expenditures		
1b	Program expenditures—To authorize the transfer of \$1,819,000 from Human Resources Development Vote 5, and \$30,656,999 from Human Resources Development Vote 10, and \$2,626,000 from Human Resources Development Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	Human Resources Investment and Insurance Program		
5	Operating expenditures and authority to make recoverable expenditures on behalf of the Employment Insurance Account	108,044,000	28,932,645
5a	Operating expenditures		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
10		The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such works	1,436,788,000	
10a		The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such works		16,257,000
		<i>Labour Program</i>		
15		Program expenditures, the expenses of delegates engaged in activities related to Canada's role in international labour affairs and the grants listed in the Estimates and contributions	44,760,000	1,642,449
15a		Program expenditures		
		<i>Income Security Program</i>		
20		Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account	92,167,000	327,769
20a		Program expenditures		
20b		Program expenditures—To authorize the transfer of \$10,159,406 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
		<i>Canada Labour Relations Board</i>		
25		Program expenditures	7,927,000	
		<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
30		Program expenditures	1,580,000	
		<i>Canadian Centre for Occupational Health and Safety</i>		
35		Program expenditures	1,356,000	
35a		Program expenditures		339,298
35b		Program expenditures		526,000
		Total Ministry—Budgetary	1,735,523,000	56,103,665
		Non-budgetary	...	...
12		Indian Affairs and Northern Development		
		<i>Department</i>		
		<i>Administration Program</i>		
		Program expenditures and contributions	59,507,000	2,946,000
1		Program expenditures		
1a		Program expenditures—To authorize the transfer of \$20,323,899 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
1b		<i>Indian and Inuit Affairs Program</i>		
5		Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property;		

5a	(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;		
5b	(c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;		
	(d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		
	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	195,678,000	28,259,260
6b	Operating expenditures		
	Operating expenditures—To authorize the transfer of \$2,918,604 from Indian Affairs and Northern Development Vote 10, and \$16,837,398 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off from the Accounts of Canada certain debits and obligations due to Her Majesty in Right of Canada amounting to:		
	(a) \$10,026 representing the principal of 3 accounts owed by 3 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i> ;		
	(b) \$129,647 representing the principal of 29 accounts owed by 29 debtors arising from direct loans made from the Indian Housing Assistance Account, established by Indian Affairs and Northern Development Vote L51a, <i>Appropriation Act No. 9, 1966</i> —To authorize the transfer of \$139,672 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
10	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property;		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians, and		
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings		
15	The grants listed in the Estimates and contributions	5,000,000	89,531,306
15a	The grants listed in the Estimates		1
15b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	3,696,907,000	
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	21,853,000	
L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		
L20b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	2,400,000	
L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	450,000	3,718,862
L25a	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders		
L30	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	310,000	
	<i>Northern Affairs Program</i>	24,240,000	
35	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	71,000,000	

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	35a	Operating expenditures		4,615,050
	35b	Operating expenditures—To authorize the transfer of \$2,065,224 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purpose of this Vote		1
	40	The grants listed in the Estimates and contributions	80,262,900	1,548,000
	40a	Contributions		
	40b	Contributions—To authorize the transfer of \$3,065,751 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	45	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
		Canadian Polar Commission		
	50	Program expenditures and contributions	860,000	11,977
	50a	Program expenditures		
		Total Ministry—Budgetary	4,124,814,900	126,911,599
		Non-budgetary	46,543,000	6,428,862
13		Industry		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy	430,141,000	69,929,517
	1a	Operating expenditures		
	1b	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided for under the <i>Competition Act</i>		1,804,004
	5	The grants listed in the Estimates and contributions	409,039,000	93,845,000
	5a	Contributions		53,195,997
	5b	The grants listed in the Estimates		
	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
		Atlantic Canada Opportunities Agency		
	20	Operating expenditures	41,021,000	4,815,241
	20a	Operating expenditures		
	20b	Operating expenditures—To authorize the transfer of \$1,001,999 from Industry Vote 25, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	25	The grants listed in the Estimates and contributions	249,809,000	22,931,000
	25a	Contributions		
		Canadian Space Agency		
	30	Operating expenditures	47,614,000	15,392,600
	30a	Operating expenditures		
	30b	Operating expenditures—To authorize the transfer of \$5,992,799 from Industry Vote 40, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1

35	Capital expenditures	96,909,000
35a	Capital expenditures	26,433,800
35b	Capital expenditures—To authorize the transfer of \$4,977,201 from Industry Vote 40, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of	4,401,999
40	The grants listed in the Estimates and contributions	36,327,000
45	Competition Tribunal	
	Program expenditures	1,160,000
50	Copyright Board	
50b	Program expenditures	739,000
	Program expenditures	237,810
55	Enterprise Cape Breton Corporation	
55a	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	8,654,000
	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	1,132,720
	Economic Development Agency of Canada for the Regions of Quebec ⁽¹⁾	
60	Operating expenditures	24,870,000
60a	Operating expenditures	3,020,916
60b	Operating expenditures	2,895,700
65	The grants listed in the Estimates and contributions	185,595,049
65a	Contributions	46,756,000
65b	Contributions	10,000,000
	National Research Council of Canada	
70	Operating expenditures	224,521,000
70a	Operating expenditures	14,717,900
75	Capital expenditures	44,816,000
75a	Capital expenditures	2,274,000
80	The grants listed in the Estimates and contributions	127,709,000
80a	Contributions	5,041,000
80b	The grants listed in the Estimates and contributions—To authorize the transfer of \$365,399 from Industry Vote 70, and \$1,009,000 from Industry Vote 75, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote	1
	Natural Sciences and Engineering Research Council	
85	Operating expenditures	15,205,000
85a	Operating expenditures	780,150
85b	Operating expenditures	362,409
90	The grants listed in the Estimates	417,164,000
90b	The grants listed in the Estimates	820,000
	Social Sciences and Humanities Research Council	
95	Operating expenditures	6,512,000
95a	Operating expenditures	357,150
100	The grants listed in the Estimates	87,152,000
	Standards Council of Canada	
105	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	5,111,000
	Statistics Canada	
110	Program expenditures and authority to expend revenues received during the fiscal year	225,028,000
110a	Program expenditures	35,007,121
	Western Economic Diversification	
115	Operating expenditures	32,457,000
115a	Operating expenditures	4,873,450
120	The grants listed in the Estimates and contributions	203,411,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
120a		The grant listed in the Estimates and contributions		126,530,000
120b		The grants listed in the Estimates and contributions		1
		Total Ministry—Budgetary	2,920,964,049	547,555,488
		Non-budgetary	800,000	...
14		Justice		
		Department		
I		Operating expenditures	159,051,000	33,845,893
1a		Operating expenditures—To authorize the transfer of \$7,415,010 from Justice Vote 5, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of		36,477,525
1b		The grants listed in the Estimates and contributions	256,282,862	22,483,150
5		The grants listed in the Estimates and contributions		
5a		Canadian Human Rights Commission		
		Program expenditures	12,598,000	619,400
10		Program expenditures		248,317
10a		Program expenditures		
10b		Commissioner for Federal Judicial Affairs		
15		Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i> and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	4,174,000	
15b		Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		355,563
20		Canadian Judicial Council—Operating expenditures	499,000	255,050
20b		Canadian Judicial Council—Operating expenditures		
		Federal Court of Canada		
25		Program expenditures	26,930,000	1,545,250
25b		Program expenditures		
30		Human Rights Tribunal Panel		
30a		Program expenditures	1,852,000	637,697
		Law Commission of Canada		
33a		Program expenditures		1,836,917
35		Offices of the Information and Privacy Commissioners of Canada		
35a		Program expenditures	5,311,000	252,805
35b		Program expenditures		233,244

40	Supreme Court of Canada			
	Program expenditures		10,038,000	508,600
	40a	Program expenditures		
		Tax Court of Canada		
45	Program expenditures		10,031,000	183,926
	45a	Program expenditures		
	Total Ministry—Budgetary		486,766,862	99,483,337
	Non-budgetary		..	..
15	National Defence			
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$13,670,726,000 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$4,087,837,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those votes			
1a	Operating expenditures			
1b	Operating expenditures—To authorize the transfer of \$26,632,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of			
5	Capital expenditures			
5a	Capital expenditures			
10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes			
10a	The grants listed in the Estimates and contributions			
10b	The grants listed in the Estimates and contributions			
	Total Ministry—Budgetary		9,193,011,000	435,168,427
	Non-budgetary		..	..
16	National Revenue			
1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i>			
1a	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i>			
1b	Operating expenditures—To authorize the transfer of \$7,216,334 from National Revenue Vote 5, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of			
5	Capital expenditures			
10	Contributions			
10b	Contributions			
	Total Ministry—Budgetary		1,850,902,000	143,838,850
	Non-budgetary		..	19,657,666
			15,678,000	2,250,000
			92,750,000	165,746,516
	Total Ministry—Budgetary		1,959,330,000	..
	Non-budgetary		..	..
17	Natural Resources			
	Department			
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations			
1a	Operating expenditures			
1b	Operating expenditures—To authorize the transfer of \$1,379,000 from Natural Resources Vote 5, and \$6,142,150 from Natural Resources Vote 10, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote			
			369,686,000	39,867,522
				1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	Capital expenditures	13,448,000	
	10	The grants listed in the Estimates and contributions	39,184,995	5,570,000
	10a	Contributions		
	L15	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes	17,200,000	
		Atomic Energy Control Board		
	20	Program expenditures, the grants listed in the Estimates and contributions	38,136,000	3,967,733
	20b	Program expenditures		
		Atomic Energy of Canada Limited		
	25	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	132,215,000	26,000,000
	25b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		
	30	Cape Breton Development Corporation		
		Payments to the Cape Breton Development Corporation for operating and capital expenditures	22,105,000	
		National Energy Board		
	35	Program expenditures	24,713,000	1,361,850
	35b	Program expenditures		
		Total Ministry—Budgetary	639,487,995	76,767,106
		Non-budgetary	17,200,000	...
18		Parliament		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates	25,745,300	4,151,000
	1a	Program expenditures		
		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	145,325,000	10,384,000
	5a	Program expenditures		6,611,200
	5b	Program expenditures		
		Library of Parliament		
	10	Program expenditures including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	15,494,000	2,681,500
	10a	Program expenditures		
		Total Ministry—Budgetary	186,564,300	23,827,700
		Non-budgetary

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APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Supply and Services Program</i>		
		Program expenditures including:		
15		(a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> , the <i>Seized Property Management Act</i> and the Optional Services Revolving Fund; and		
		(b) authority to expend revenues received during the fiscal year		
15a		Program expenditures including:	455,976,000	
		(a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> , the <i>Seized Property Management Act</i> and the Optional Services Revolving Fund; and		
		(b) authority to expend revenues received during the fiscal year		
15b		Program expenditures		
16b		Optional Services Revolving Fund—To authorize the Minister of Public Works and Government Services to adjust the accounts downward by an amount of \$38,019,000 to write off the accumulated deficit due to the discontinued services of the Stock Item Supply (SIS)		26,998,295
17b		Canada Communication Group (CCG) Revolving Fund—To authorize the Minister of Public Works and Government Services to adjust the accounts downward by an amount of \$59,452,000 to write off the accumulated deficit		38,416,338
18b		Canada Communication Group (CCG) Revolving Fund—To repeal section 5.3 of the <i>Revolving Funds Act</i> in accordance with section 12 of that Act further to CCG Revolving Fund discontinuance		1
		<i>Crown Corporations Program</i>		
20		Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	3,000,000	
20a		Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures		6,000,000
25		Payments to Queens Quay West Land Corporation for operating and capital expenditures	4,100,000	
		<i>Canada Mortgage and Housing Corporation</i>		
30		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		
31a		To authorize the additional amount of \$50 billion pursuant to paragraph 21(b) of the <i>National Housing Act</i> , so that the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation does not exceed \$200 billion	1,863,667,000	1
		<i>Canada Post Corporation</i>		
35		Payments to the Canada Post Corporation for special purposes	14,000,000	
		Total Ministry—Budgetary	3,532,773,000	196,200,948
		Non-budgetary	...	...
21		Solicitor General		
		Department		
1		Operating expenditures		
1a		Operating expenditures	18,088,000	1,039,042
1b		Operating expenditures—To authorize the transfer of \$13,199,999 from Solicitor General Voie 5, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
5		The grants listed in the Estimates and contributions	52,371,200	
5a		Contributions		175,000

		Canadian Security Intelligence Service			
10		Program expenditures		161,380,000	3,614,654
10a		Program expenditures			600,000
10b		Program expenditures			
		Correctional Service			
15		Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by the said Fund;			
		(b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;			
		(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and			
		(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		876,791,000	
15a		Penitentiary Service and National Parole Service—To authorize the transfer of \$11,773,800 from Solicitor General Vote 20 in Schedule 1 to this Act for the purposes of this Vote and to provide a further amount of			15,867,600
15b		Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$8,226,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of			14,583,000
20		Penitentiary Service and National Parole Service—Capital expenditures including contributions to (a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) provinces or municipalities towards construction done by those bodies		185,422,000	
		National Parole Board			
25		Program expenditures		20,677,000	
25a		Program expenditures			1,254,750
		Office of the Correctional Investigator			
30		Program expenditures		1,122,000	
30a		Program expenditures			153,494
		Royal Canadian Mounted Police			
35		Law Enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year		771,277,000	
35b		Law Enforcement—Operating expenditures—To authorize the transfer of \$5,464,937 from Solicitor General Vote 40, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote and to provide a further amount of			122,797,265
40		Law enforcement—Capital expenditures		120,931,000	
		Royal Canadian Mounted Police External Review Committee			
45		Program expenditures		738,000	
45a		Program expenditures			31,042
		Royal Canadian Mounted Police Public Complaints Commission			
50		Program expenditures		3,245,000	
50a		Program expenditures			95,963
		Total Ministry—Budgetary		2,212,042,200	160,211,811
		Non-budgetary		...	...

22		Transport Department			
1		Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and		
		(c) authority to expend revenues received during the fiscal year		
		Operating expenditures	111,342,000	107,296,122
	1a	Operating expenditures—To authorize the transfer of \$19,900,000 from Transport Vote 5, and \$11,100,000 from Transport		
	1b	Vote 10, and \$4,200,000 from Transport Vote 15, and \$1,999,999 from Transport Vote 30, <i>Appropriation Act No. 2, 1997-98</i> , for the purposes of this Vote		1
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies		
	5a	Capital expenditures	106,193,000	
	10	The grants listed in the Estimates and contributions		29,468,000
	10a	The grants listed in the Estimates and contribution	410,046,900	
	10b	The grant listed in the Estimates and contributions		363,814,083
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	29,887,000	1
	20	Payments to Marine Atlantic Inc. in respect of:		
		(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals;		
		(b) payments made by the company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service; and		
		(c) financial assistance to a subsidiary company involved in ship repair or ship maintenance	91,290,000	
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to sub-paragraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	216,204,000	
	30	Payments to the St. Lawrence Seaway Authority in respect of the Valleyfield Bridge rehabilitation project including necessary capital expenditures	2,000,000	1,500,000
	31a	Payment to Canada Ports Corporation for the operating losses at the Port of Churchill		
		Canadian Transportation Agency		
	35	Program expenditures and contributions	19,379,000	
		Civil Aviation Tribunal		
	40	Program expenditures	819,000	
		Total Ministry—Budgetary	987,160,900	502,078,207
		Non-budgetary	...	...
23		Treasury Board		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Program expenditures, the grants listed in the Estimates and contributions, and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat		
	1a	Program expenditures and contributions	70,679,000	16,421,500
	1b	Program expenditures		878,000

5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Services Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	450,000,000	
10	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright	1,869,000	
10a	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright		3,100,000
15	Training assistance—Subject to the approval of the Treasury Board, to supplement other appropriations to provide funding to assist in retraining certain public servants who are, or will be, declared surplus employees pursuant to the Public Service Employment Regulations, 1993	10,000,000	
20	<i>Employer Contributions to Insurance Plans Program</i> The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, <i>Appropriation Act No. 6, 1960</i> , Finance Vote 85a, <i>Appropriation Act No. 5, 1963</i> and Finance Vote 20b, <i>Appropriation Act No. 10, 1964</i> and Government's contribution to pension plans, benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	740,734,000	
Total Ministry—Budgetary		1,273,282,000	20,399,500
Non-budgetary		...	...
24	Veterans Affairs		
	Department		
	<i>Veterans Affairs Program</i>		
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	513,202,000	10,654,769 15,980,000
1a	Operating expenditures		
1b	Operating expenditures		
5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,377,386,000	15,000,000
5b	The grants listed in the Estimates		
	<i>Veterans Review and Appeal Board Program</i>		
10	Program expenditures	6,689,000	39,812
10a	Program expenditures		180,000
10b	Program expenditures		
Total Ministry—Budgetary		1,897,277,000	41,854,581
Non-budgetary		...	...
Total Government—Budgetary		42,826,320,162	3,665,892,503
Non-budgetary		128,590,912	13,058,862

(L) Non-budgetary authority (loan, investment or advance).

(I) Formerly Federal Office of Regional Development—Quebec.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,645	
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	210,200,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Loan guarantees under the <i>Advance Payments for Crops Act</i>	1,500,000	(1,500,000)
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	3,033,000	
	Payments in connection with the <i>Priorities Grain Advance Payments Act</i>	25,000,000	(25,000,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	209,900,000	26,448,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia apple industry development fund	130,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	92,344,000	98,609,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Crops sector companion program	200,000	(200,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	120,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	19,900,000	(8,750,000)
	Contributions to employee benefit plans	70,082,000	
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(1,006,000)	
	Payments in connection with the <i>Western Grain Transition Payments Act</i>		1,865,000
	Payments in connection with the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i>		2,600,000
	Payments in connection with the <i>Agricultural Products Cooperative Marketing Act</i>		17,300,000
	Advance payments under the <i>Agricultural Marketing Programs Act</i>		25,900,000
	Total Ministry—Budgetary	635,651,645	137,272,000
	Non-budgetary	...	...
3	Canadian Heritage		
	Department		
	<i>Corporate Management Services Program</i>		
	Minister of Canadian Heritage—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	8,708,000	
	<i>Canadian Identity Program</i>		
	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	930,000	
	Payments under <i>Lieutenant Governors Superannuation Act</i>	408,000	
	Supplementary retirement benefits—Former Lieutenant Governors	152,000	
	Contributions to employee benefit plans	5,982,000	
	<i>Parks Canada Program</i>		
	Parks Canada Enterprise Units Revolving Fund (<i>Revolving Funds Act</i>)	556,000	
	Townships Revolving Fund (<i>Revolving Funds Act</i>)	2,497,000	
	Contributions to employee benefit plans	22,112,000	

4	Canada Information Office		
	Contributions to employee benefit plans	476,000	...
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	3,769,000	...
	National Archives of Canada		
	Contributions to employee benefit plans	4,474,000	...
	National Battlefields Commission		
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	700,000	...
	Contributions to employee benefit plans	183,000	...
	National Film Board		
5	National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	...
	National Library		
	Contributions to employee benefit plans	2,902,000	...
	Public Service Commission		
	Contributions to employee benefit plans	12,182,000	...
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	901,000	...
	Total Ministry—Budgetary	67,355,645	...
	Non-budgetary		...
			1,974,872
6	Citizenship and Immigration		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	48,645	...
	Contributions to employee benefit plans	27,032,000	...
	(L) Loans pursuant to section 119 of the <i>Immigration Act</i>		
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	8,844,000	...
	Total Ministry—Budgetary	35,924,645	...
	Non-budgetary		1,974,872
7	Environment		
	Department		
	Minister of the Environment—Salary and motor car allowance	48,645	...
	Contributions to employee benefit plans	40,387,000	...
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	699,000	...
	Total Ministry—Budgetary	41,134,645	...
	Non-budgetary		...
			...
8	Finance		
	Department		
	<i>Financial and Economic Policies Program</i>		
	Minister of Finance—Salary and motor car allowance	48,645	...
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	191,000,000	...
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	31,800,000	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Contributions to employee benefit plans	5,721,000	
	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)	38,000,000	
	(L) Payments to European Bank for Reconstruction and Development (<i>European Bank for Reconstruction and Development Agreement Act</i>)	5,500,000	
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	186,000,000	
	<i>Public Debt Program</i>		
	Interest and other costs (<i>Financial Administration Act</i>)	46,000,000,000	(4,500,000,000)
	<i>Federal-Provincial Transfer Payments Program</i>		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authority)	30,000,000	
	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	8,292,000,000	483,600,000
	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	12,500,000,000	(294,200,000)
	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(469,000,000)	
	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,131,000,000)	3,000,000
	Auditor General		
	Salary of the Auditor General (<i>Auditor General's Act</i>)	175,000	
	Contributions to employee benefit plans	5,359,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	987,000	
	Total Ministry—Budgetary	64,495,090,645	(4,307,600,000)
	Non-budgetary	191,500,000	...
7	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	48,645	
	Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	
	Contributions to employee benefit plans	76,633,000	
	Total Ministry—Budgetary	76,881,645	...
	Non-budgetary	...	...
8	Foreign Affairs and International Trade		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	48,645	
	Minister for International Trade—Salary and motor car allowance	48,645	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Contributions to employee benefit plans	66,112,000	
	Passport Office Revolving Fund (<i>Revolving Funds Act</i>)	7,402,000	
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	48,645	
	Payments to the International Financial Institution Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i>)	133,201,000	
			3,768,000

	Contributions to employee benefit plans	10,918,000	
	(L) Payments to International Financial Institutions—Capital subscriptions (<i>International Development (Financial Institutions) Assistance Act</i>)	7,900,000	
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	135,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	263,700,000	
	International Joint Commission		
	Contributions to employee benefit plans	352,000	
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	117,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	19,000	
	Total Ministry—Budgetary	353,516,935	3,768,000
	Non-budgetary	271,600,000	..
9	Governor General		
	Salary of the Governor General (<i>Governor General's Act</i>)	92,000	
	Annuities payable under the <i>Governor General's Act</i>	254,000	
	Contributions to employee benefit plans	908,000	
	Total Ministry—Budgetary	1,254,000	...
	Non-budgetary	...	...
10	Health		
	Department		
	Minister of Health—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	48,101,000	
	Payments to provinces and territories for insured health services and extended health care services under the <i>Federal-Provincial Fiscal Arrangements Act</i>		163,113,400
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	133,000	
	Medical Research Council		
	Contributions to employee benefit plans	616,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	339,000	
	Total Ministry—Budgetary	49,237,645	163,113,400
	Non-budgetary	...	...
11	Human Resources Development		
	Department		
	<i>Corporate Services Program</i>		
	Minister of Human Resources Development—Salary and motor car allowance	48,645	
	Minister of Labour—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	21,445,000	
	<i>Human Resources Investment and Insurance Program</i>		
	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	47,000,000	(36,000,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	222,000,000	173,919,000
	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	347,400,000	(54,052,000)
	Grants pursuant to the <i>Canada Student Financial Assistance Act</i>	34,700,000	(8,700,000)
	Supplementary retirement benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	8,900,000	
	Contributions to employee benefit plans	97,453,000	
	<i>Canada Assistance Plan (Act)</i> —Payments to provinces and territories under the <i>Canada Assistance Plan (Act)</i> and the <i>Federal-Provincial Fiscal Arrangements Act</i>		35,969,400
	Post-secondary education payments to provinces and territories made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i>		3,266,000
	Actuarial deficit— <i>Government Annuities Improvement Act</i>		54,607,628
	<i>Labour Program</i>		
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	56,907,000	
	Contributions to employee benefit plans	5,396,000	
	<i>Income Security Program</i>		
	Old age security payments (<i>Old Age Security Act</i>)	17,140,000,000	(44,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,778,000,000	(36,000,000)
	Spouse's allowance payments (<i>Old Age Security Act</i>)	390,000,000	
	Contributions to employee benefit plans	19,738,000	
	<i>Canada Labour Relations Board</i>		
	Contributions to employee benefit plans	974,000	
	<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
	Contributions to employee benefit plans	146,000	
	Total Ministry—Budgetary	23,170,191,290	89,010,028
	Non-budgetary	...	...
12	Indian Affairs and Northern Development		
	Department		
	<i>Administration Program</i>		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	5,585,000	
	<i>Indian and Inuit Affairs Program</i>		
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
	Grant to Inuvialuit Regional Corporation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	32,000,000	
	Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	119,869,000	4,709,000
	Contributions to employee benefit plans	15,391,000	

Payment pursuant to section 30 of the *Crown Liability and Proceedings Act* in respect of judgement in favour of the Blueberry and Doig River Bands

147,000,000

Northern Affairs Program

Payments to comprehensive claim beneficiaries in compensation for resource royalties pursuant to Comprehensive Land Claim Settlement Acts

1,449,000

Contributions to employee benefit plans

5,400,000

Canadian Polar Commission

Contributions to employee benefit plans

69,000

Total Ministry—Budgetary

183,226,645

Non-budgetary

151,709,000

...

13

Industry

Department

Minister of Industry—Salary and motor car allowance
Insurance payments under the enterprise development program and guarantees under the industrial and regional development program (*Industrial and Regional Development Act*)

48,645

Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)

10,000,000

Liabilities under the *Small Business Loans Act*

(4,373,000)

Contributions to employee benefit plans

47,000,000

Payment to the Canada Foundation for Innovation (Part XI—*Budget Implementation Act, 1997*)

30,811,000

800,964,384

Atlantic Canada Opportunities Agency

Liabilities in Atlantic Canada under the *Small Business Loans Act*

4,500,000

Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*

10,000,000

Contributions to employee benefit plans

3,572,000

6,400,000

(8,700,000)

Canadian Space Agency

Contributions to employee benefit plans

3,687,000

Competition Tribunal

Contributions to employee benefit plans

98,000

Copyright Board

Contributions to employee benefit plans

102,000

Economic Development Agency of Canada for the Regions of Quebec ⁽²⁾

Liabilities under the *Small Business Loans Act*

83,400,000

Contributions to employee benefit plans

2,542,000

36,700,000

...

National Research Council of Canada

Spending of revenues pursuant to subsection 5.1(e) of the *National Research Council Act*

40,137,000

Contributions to employee benefit plans

25,257,000

1,486,000

Natural Sciences and Engineering Research Council

Contributions to employee benefit plans

758,000

Social Sciences and Humanities Research Council

Contributions to employee benefit plans

37,240,000

Statistics Canada

Contributions to employee benefit plans

...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Western Economic Diversification		
	Liabilities under the <i>Small Business Loans Act</i>	16,700,000	9,800,000
	Contributions to employee benefit plans	3,370,000	
	Total Ministry—Budgetary	316,335,645	894,364,384
	Non-budgetary	...	...
14	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	18,543,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,577,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (<i>Judges Act</i>)	219,283,000	
	Contributions to employee benefit plans	387,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	3,144,000	
	Human Rights Tribunal Panel		
	Contributions to employee benefit plans	75,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	809,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	3,349,000	
	Contributions to employee benefit plans	1,048,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	885,000	
	Total Ministry—Budgetary	249,148,645	...
	Non-budgetary	...	...

National Defence

Minister of National Defence—Salary and motor car allowance
Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*)
Military pensions
Contributions to employee benefit plans

48,685
175,000
563,393,000
159,890,000

Total Ministry—Budgetary
Non-budgetary

723,506,685
...

16

National Revenue

Minister of National Revenue—Salary and motor car allowance
Contributions to employee benefit plans
Children's special allowance payments (*Children's Special Allowances Act*)

48,645
266,482,000
43,000,000

Total Ministry—Budgetary
Non-budgetary

309,530,645
...

17

Natural Resources**Department**

Minister of Natural Resources—Salary and motor car allowance

48,645

Contributions to employee benefit plans

33,022,000

Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)

3,924,000

Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)

7,000,000

Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)

1,443,000

Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)
Payments to the Nova Scotia offshore revenue account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

680,000

Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)

1,400,000

600,000

Geomatics Canada Revolving Fund (*Revolving Funds Act*)

52,000

Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

1,093,000

1,190,000

7,049,000

Contributions to employee benefit plans

4,107,000

National Energy Board

Contributions to employee benefit plans

3,301,000

Total Ministry—Budgetary
Non-budgetary

57,260,645
...

18

Parliament**The Senate**

Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*
Contributions to employee benefit plans

12,100,500
2,829,000

House of Commons

Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account
Contributions to employee benefit plans

50,982,000
17,293,000

2,897,300

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Library of Parliament		
	Contributions to employee benefit plans	2,105,000	
	Total Ministry—Budgetary	85,309,500	2,897,300
	Non-budgetary	...	...
19	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	71,920	
	President of the Privy Council—Salary and motor car allowance	48,645	
	Leader of the Government in the Senate—Salary and motor car allowance	48,645	
	Ministers without portfolio or Ministers of State—Motor car allowance	18,000	
	Contributions to employee benefit plans	5,910,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	6,578,000	
	Contributions to employee benefit plans	1,298,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	254,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,584,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	155,000	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	20,650,000	180,000,000
	Contributions to employee benefit plans	441,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,114,000	
	National Round Table on the Environment and the Economy		
	Contributions to employee benefit plans	192,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	568,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	121,000	
	Total Ministry—Budgetary	40,052,210	180,000,000
	Non-budgetary	...	...

Public Works and Government Services		
Department		
<i>Real Property Services Program</i>		
Contributions to employee benefit plans	2,221,000	8,900,000
Real Property Services Revolving Fund (<i>Revolving Funds Act</i>)	(2,589,000)	
Real Property Disposition Revolving Fund (<i>Revolving Funds Act</i>)	(19,599,000)	
Northumberland Strait crossing subsidy payment (<i>Northumberland Strait Crossing Act</i>)		37,802,462
<i>Supply and Services Program</i>		
Minister of Public Works and Government Services—Salary and motor car allowance	48,645	
Contributions to employee benefit plans	32,066,000	
Optional Services Revolving Fund (<i>Revolving Funds Act</i>)	335,000	
Canada Communication Group Revolving Fund (<i>Revolving Funds Act</i>)	20,933,000	
Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	(900,000)	
Translation Bureau Revolving Fund (<i>Revolving Funds Act</i>)	21,012,000	(4,600,000)
Canada Mortgage and Housing Corporation		
(L) Advances under the <i>National Housing Act</i>	(230,600,000)	
Total Ministry—Budgetary	53,527,645	42,102,462
Non-budgetary	(230,600,000)	...

Solicitor General		
Department		
Solicitor General—Salary and motor car allowance	48,645	
Contributions to employee benefit plans	2,026,000	
Correctional Service		
Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
Contributions to employee benefit plans	90,217,000	
CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	387,000	
National Parole Board		
Contributions to employee benefit plans	2,979,000	
Office of the Correctional Investigator		
Contributions to employee benefit plans	162,000	
Royal Canadian Mounted Police		
Pensions and other employee benefits—Members of the Force	208,928,000	
Contributions to employee benefit plans	17,275,000	
Royal Canadian Mounted Police External Review Committee		
Contributions to employee benefit plans	50,000	
Royal Canadian Mounted Police Public Complaints Commission		
Contributions to employee benefit plans	300,000	
Total Ministry—Budgetary	322,573,645	...
Non-budgetary	...	...

Transport		
Department		
Minister of Transport—Salary and motor car allowance	48,645	
Termination of tolls—Victoria Bridge (<i>Vote 107, Appropriation Act No. 5, 1963</i>)	6,664,000	
Contributions to employee benefit plans	41,407,000	
Transition period payments to NAV CANADA under the <i>Civil Air Navigation Services Commercialization Act</i>	716,000,000	(30,167,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
23	Canadian Transportation Agency		
	Contributions to employee benefit plans		
	Payments to railway and transportation companies of amounts determined pursuant to section 270 of the <i>Railway Act</i>	2,365,000	1,000,000
	Payments to railway companies pursuant to section 178 of the <i>National Transportation Act, 1987</i>		34,000,000
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	82,000	
	Total Ministry—Budgetary	766,566,645	4,833,000
	Non-budgetary	...	...
	Treasury Board		
	Secretariat		
24	Central Administration of the Public Service Program		
	President of the Treasury Board—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	7,874,000	
	Employer Contributions to Insurance Plans Program		
	Payments under the <i>Public Service Pension Adjustment Act</i>	90,000	
	Payments to the Retirement Compensation Arrangements Account in accordance with the Retirement Compensation Arrangements Regulations, No. 2, pursuant to the <i>Special Retirement Arrangements Act</i>	200,000,000	
	Total Ministry—Budgetary	208,012,645	...
	Non-budgetary	...	...
	Veterans Affairs		
	Department		
	Veterans Affairs Program		
	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	12,000	
	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	10,000	
	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	175,000	
	Contributions to employee benefit plans	23,097,000	
	Veterans Review and Appeal Board Program		
	Contributions to employee benefit plans	1,016,000	
	Total Ministry—Budgetary	24,310,000	...
	Non-budgetary	...	...
	Total Government—Budgetary	92,265,599,940	(2,630,007,426)
	Non-budgetary	232,500,000	1,974,872

(1) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) Formerly Federal Office of Regional Development—Quebec.

APPENDIX 3

Authorities Available from Previous Years (1)

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2			
		Agriculture and Agri-Food	\$
		Department	
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 received in respect of the purpose of the Fund	13,352,395
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	4,050,829
		Canadian Dairy Commission	
	(S)	(1) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	235,582,000
		Farm Credit Corporation	
	(S)	(1) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,125,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	8,994,643,423
		Non-budgetary	18,003,224
			9,236,892,423
3			
		Canadian Heritage	
		Department	
		<i>Parks Canada Program</i>	
	(S)	Parks Canada Enterprise Units Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time. Increase of authority as per Vote 26b, <i>Appropriation Act No. 4, 1995-96</i>	2,372,306

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote	Department or agency	Amount
			\$
	(S)	Townships Revolving Fund— <i>Appropriation Act No. 4, 1995-96, Vote 27b</i> To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townships that are located within the boundaries of Canada's National Parks, the total of which is not to exceed \$10,000,000 at any time	9,598,727
		National Film Board	
	(S)	National Film Board Revolving Fund— <i>Revolving Funds Act, section 12</i> To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per <i>Vote 121d, Appropriation Act No. 4, 1994-95</i>	7,787,826
	(S)	Public Service Commission Staff Development and Training Revolving Fund— <i>Revolving Funds Act, section 7</i> To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time	4,847,062
		Total Ministry—Budgetary Non-budgetary	24,605,921
			...
4		Citizenship and Immigration Department	
	(S)	(L) <i>Immigration Act, section 119</i> The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$10,000,000 (Net)	54,758,089
		Total Ministry—Budgetary Non-budgetary	54,758,089
6		Finance Department	
		<i>Financial and Economic Policies Program</i>	
	(S)	<i>Bretton Woods and Related Agreements Act, subsection 8.1(2)</i> Payments to the International Monetary Fund's Enhanced Structural Adjustment Facility. Limit: SDR 225,000,000	310,278,251
	(S)	(L) <i>Bretton Woods and Related Agreements Act, subsection 8.1(1)</i> Loans to the International Monetary Fund's Enhanced Structural Adjustment Facility. Limit: SDR 500,000,000 (Gross)	391,860,760
	(S)	(L) <i>Petro-Canada Limited Act, as amended</i> Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000 (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)	1,573,645,679
		Special Program	
	(S)	<i>Financial Institutions Depositors Compensation Act, section 16</i> Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	70,008,098

(S)	(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
(S)	Canada Deposit Insurance Corporation (L) <i>Canada Deposit Insurance Corporation Act</i> , section 37 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	5,145,000,000
(S)	Office of the Superintendent of Financial Institutions <i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval.	76,399,033
	Total Ministry—Budgetary	456,685,382
	Non-budgetary	7,139,734,586
7	Fisheries and Oceans	
L30b	Freshwater Fish Marketing Corporation This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, <i>Appropriation Act No. 1, 1974</i> . The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)	30,000,000
	Total Ministry—Budgetary	***
	Non-budgetary	30,000,000
8	Foreign Affairs and International Trade	
(S)	Department Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time <i>Appropriation Act No. 1, 1971</i>	29,710,352
L11	To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	11,413,512
L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	42,601,469
(S)	Canadian Commercial Corporation (L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote	Department or agency	Amount
			\$
		Canadian International Development Agency	
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	67,838,169
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	655,352,056
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,719,552,880
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,352,379,297
		Export Development Corporation	
(S)		(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14: Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net) Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).	516,800,000 13,451,403,129 10,106,131,720
		Total Ministry—Budgetary	29,710,352
		Non-budgetary	32,933,472,232
12		Indian Affairs and Northern Development	
		Department	
		<i>Indian and Inuit Affairs Program</i>	
(S)		<i>Appropriation Act No. 4, 1987-88 (Vote 5c)</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1996-97 fiscal year of \$26,977,987	33,022,013
L15		<i>Appropriation Act No. 9, 1966</i> To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51 a, <i>Appropriation Act No. 9, 1966</i> . The amount that may be outstanding at any time as last amended by Vote L15, <i>Appropriation Act No. 2, 1978</i> , shall not exceed \$20,000,000 (Net)	19,845,803

L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by <i>Vote L53b, Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by <i>Vote 7b, Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	46,697,518
<i>Northern Affairs Program</i>		
L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undischursed balance of loans authorized is \$320,000 (Gross)	320,000
L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,631,355
L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
Total Ministry—Budgetary		33,022,013
Non-budgetary		78,394,676
13	Industry	
	Department	
L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94, Vote 2b</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,000,000 to \$15,000,000 as per <i>Vote 21b, Appropriation Act No. 4, 1996-97</i>	21,342,693
(S)	Business Development Bank of Canada (L) <i>Business Development Bank of Canada Act</i> Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)	853,677,000
(S)	National Research Council of Canada <i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	24,456,929
Total Ministry—Budgetary		45,799,622
Non-budgetary		855,627,000
15	National Defence	
L11c	<i>Appropriation Act No. 1, 1976</i> , established by <i>Vote L20b</i> To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by <i>Vote L16c, Appropriation Act No. 4, 1984</i> , and <i>Vote L11c of 1991</i> , shall not exceed \$100,000,000 (Net)	75,590,178

APPENDIX 3

Authorities Available from Previous Years (1) — Continued

Section	Vote	Department or agency	Amount
			\$
	L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Net)	13,086,217
		Total Ministry—Budgetary	...
		Non-budgetary	88,676,395
17		Natural Resources	
	(S)	Department	
		<i>Canada-Nova Scotia Oil and Gas Agreement Act</i> , subsection 237(1)	
		Canada/Nova Scotia Development Fund—Payments in accordance with the Act.	
		Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	13,902,506
	(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1)	
		Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	24,440,043
	(S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time	5,833,062
		Cape Breton Development Corporation	
	L40a	<i>Appropriation Act No. 4, 1975</i> <i>Cape Breton Development Corporation Act</i> , subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	44,175,611
		Non-budgetary	50,000,000
20		Public Works and Government Services	
		Department	
	(S)	<i>Real Property Services Program</i> Real Property Disposition Revolving Fund—Vote 2b, <i>Appropriation Act No. 4, 1995-96</i> To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	8,247,388
	(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	374,478,969
	(S)	<i>Supply and Services Program</i> Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by Vote 21d, <i>Appropriation Act No. 4, 1994-95</i>	157,278,979

(S)	Canada Communication Group Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$100,000,000 at any time; to delete an amount of \$37,045,443 representing extraordinary items due to restructuring, as last amended by Vote 23b. <i>Appropriation Act No. 4, 1995-96</i>	60,544,335
(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$30,000,000 at any time	6,195,281
(S)	Government Telecommunications and Informatics Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$64,000,000 at any time	75,218,158
(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>	72,193,858
(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time <i>Appropriation Act No. 3, 1990-91</i>	100,000,000
L15b	To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this vote (Net)	3,665,844
(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	47,442,044
(S)	Canada Post Corporation (L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	420,000,000
(S)	Royal Canadian Mint (L) <i>Royal Canadian Mint Act</i> , subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	49,901,620
Total Ministry—Budgetary		854,156,968
Non-budgetary		521,009,508
(S)	Solicitor General Correctional Service CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> (Vote 11c) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	18,328,457

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Concluded

Section	Vote	Department or agency	Amount
			\$
	L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)	32,647
		Total Ministry—Budgetary Non-budgetary	18,328,457 32,647
22		Transport	
		Department	
	(S)	(L) <i>Canada Ports Corporation Act</i> , section 52, Part I and section 26, Part II, Schedule 1 The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10,000,000 (Net)	10,000,000
	(S)	(L) <i>St. Lawrence Seaway Authority Act</i> , section 28 The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10,000,000 (Net)	10,000,000
		Total Ministry—Budgetary Non-budgetary	... 20,000,000
24		Veterans Affairs	
		Department	
		<i>Veterans Affairs Program</i>	
	(S)	(L) <i>Veterans' Land Act</i> There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> , shall not exceed \$605,000,000 (Net)	597,892,224
		Total Ministry—Budgetary Non-budgetary	... 597,892,224
		Total Government—Budgetary Non-budgetary	1,524,487,550 51,606,489,780

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Exclude the budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets. Refer to Appendix 5 for details.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽²⁾
			\$
2		Agriculture and Agri-Food Department	
	(S)	Agriculture and Agri-Food Vote 6d, <i>Appropriation Act No. 4, 1994-95</i> —Canadian Grain Commission Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	201,896
	(S)	Farm Credit Corporation (L) The payments for capital pursuant to the <i>Farm Credit Corporation Act</i> were increased from \$1,125,000,000 to \$1,175,000,000	50,000,000
		Total Ministry—Budgetary Non-budgetary	201,896 50,000,000
3		Canadian Heritage Department	
	(S)	National Film Board National Film Board Revolving Fund Increase in authority as a result of a decrease in the net book value of fixed assets	3,322,959
	(S)	Public Service Commission Staff Development and Training Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	120,000
		Total Ministry—Budgetary Non-budgetary	3,442,959 ...
13		Industry Department	
	(S)	Canadian Intellectual Property Office Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	272,755
	(S)	National Research Council of Canada Spending of revenues pursuant to the <i>National Research Council Act</i>	48,624,467
		Total Ministry—Budgetary Non-budgetary	48,897,222 ...

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Concluded

Section	Vote	Department or agency	Amount ⁽²⁾
			\$
20		Public Works and Government Services Department	
		<i>Real Property Services Program</i>	
	(S)	Real Property Disposition Revolving Fund	
		Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995	(18,432)
		<i>Supply and Services Program</i>	
	(S)	Optional Services Revolving Fund	
		Increase in authority of \$38,019,000 to write-off the accumulated deficit and increase in authority of \$295,902 as a result of transfer of activities from Canada Communication Group Revolving Fund	38,314,902
	(S)	Canada Communication Group Revolving Fund	(100,085,254)
		Termination of Canada Communication Group Revolving Fund pursuant to <i>Appropriation Act No. 3, 1997-98</i>	
	(S)	Consulting and Audit Canada Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	2,892,556
	(S)	Translation Bureau Revolving Fund	
		Increase in authority of \$4,158,483 to write-off the current year deficit and increase in authority as a result of a transfer from Treasury Board Vote 5 of \$1,239,717	5,398,200
		Total Ministry—Budgetary	(53,498,028)
		Non-budgetary	...
21		Solicitor General	
		Correctional Service	
	(S)	CORCAN Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	228,608
		Total Ministry—Budgetary	228,608
		Non-budgetary	...
		Total Government—Budgetary	(727,343)
		Non-budgetary	50,000,000

(S) Statutory authority

(1) Non-budgetary authority (loan, investment or advance)

(2) The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Refer to Appendix 5 for the details.

(2) Does not include most of the exchange valuation adjustments.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate and the Library of Parliament) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
2	Agriculture and Agri-Food	40,485	5,653,140	5,693,625	5,689,236	4,389
3	Canadian Heritage					
	Department	275,000	769,603	1,044,603	773,166	271,437
	Canadian Radio-television and Telecommunications Commission	25,000	9,456	34,456	...	...
	National Archives of Canada	22,935	116,827	139,762	135,130	4,632
	National Battlefields Commission	52	201	253	201	52
	National Library	3,565	11,525	15,090	13,237	1,853
	Public Service Commission	...	23,256	23,256	23,256	...
	Status of Women—Office of the Co-ordinator	344	435	779	779	...
	Total Ministry	326,896	931,303	1,258,199	980,225	277,974
4	Citizenship and Immigration					
	Department	37,095	88,190	125,285	74,500	50,785
	Immigration and Refugee Board of Canada	25,000	12,843	37,843	...	12,843
	Total Ministry	62,095	101,033	163,128	74,500	63,628
5	Environment					
	Department	58,579	578,068	636,647	408,401	228,246
	Canadian Environmental Assessment Agency	670	2,586	3,256	...	2,586
	Total Ministry	59,249	580,654	639,903	408,401	230,832
6	Finance					
	Department	16,823	12,279	29,102	...	12,279
	Auditor General	...	2,441	2,441	2,370	71
	Office of the Superintendent of Financial Institutions	1,122	1,059	2,181	...	1,059
	Total Ministry	17,945	15,779	33,724	2,370	13,409

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
7	Fisheries and Oceans	1,300,000	1,841,967	3,141,967	2,162,487	...	979,480
8	Foreign Affairs and International Trade						
	Department	795,200	2,702,012	3,497,212	2,797,371	...	699,841
	Canadian International Development Agency	2,888	7,666	10,554	...	2,888	7,666
	Total Ministry	798,088	2,709,678	3,507,766	2,797,371	2,888	707,507
9	Governor General	929	1,762	2,691	...	929	1,762
10	Health						
	Department	45,621	307,205	352,826	307,208	...	45,618
	Medical Research Council	6,867	1,641	8,508	...	6,867	1,641
	Patented Medicine Prices Review Board	44	591	635	591	...	44
	Total Ministry	52,532	309,437	361,969	307,799	6,867	47,303
11	Human Resources Development						
	Department	222,554	350,082	572,636	422,358	...	150,278
	Canada Labour Relations Board	80	414	494	161	...	333
	Canadian Centre for Occupational Health and Safety	2,173	371	2,544	929	1,244	371
	Total Ministry	224,807	350,867	575,674	423,448	1,244	150,982
12	Indian Affairs and Northern Development	58,605	145,131	203,736	117,120	...	86,616
13	Industry						
	Department	241,600	404,121	645,721	513,027	...	132,694
	Atlantic Canada Opportunities Agency	644	16,109	16,753	1,610	...	15,143
	Canadian Space Agency	10,479	6,418	16,897	15,479	...	1,418
	Economic Development Agency of Canada for the Regions of Quebec ⁽¹⁾	9,913	5,833	15,746	...	9,913	5,833
	National Research Council of Canada	25,000	352,428	377,428	340,409	12,019	25,000
	Natural Sciences and Engineering Research Council	1,540	867	2,407	431	1,109	867
	Social Sciences and Humanities Research Council	1,237	32	1,269	...	1,237	32
	Statistics Canada	18,917	56,878	75,795	75,795	...	...
	Western Economic Diversification	32	4,657	4,689	2,485	...	2,204
	Total Ministry	309,362	847,343	1,156,705	949,236	24,278	183,191

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Concluded*

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
24	Veterans Affairs	24,960	130,994	155,954	131,890	24,064
Total Government		13,613,025	62,619,298	76,232,323	64,312,744	11,512,590

(1) Formerly Federal Office of Regional Development—Quebec.

SECTION 2

1997-98

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Farm Credit Corporation

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Department

Objective

To promote the development, adaptation and competitiveness of the agri-food sector so that it provides equitable returns to producers and processors and makes its maximum contribution to national economic and environmental objectives.

Activity Description

Agricultural research and development

The business of agricultural research, development and technology transfer is directed towards fostering the Canadian agri-food sector's capability to maintain and enhance its economic position; supports the long-term competitiveness and marketability of Canadian agricultural products, by directing research and technology development toward reducing the costs of food production and processing by improving product quality and safety, advancing environmental practices for the sustainability of agricultural production, and by transferring technology; agricultural research and development are conducted both in-house through a nation-wide network of research centres, and through arrangements with partners in the private sector, universities and provincial governments.

Inspection and regulations

Prevents the introduction into Canada of exotic diseases, insects, weeds and other dangerous entities of plant or animal origin; controls or eradicates exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; prevents human health and safety threats created through chemical, bacterial or physical hazards or mislabelling associated with

Market and industry services

Programs and services to assist the Canadian agri-food industry to enhance its international and domestic market share through: negotiation and maintenance of market access through international and interprovincial agri-food trade agreements and through managing trade irritants in disputes; advice and assistance to industry in identifying and exploiting market opportunities; assistance to clients in developing strategic approaches to market development; information, intelligence and analysis on Canadian and export markets; ensuring industry needs and perspectives are reflected in the development of policies and regulations; and encourage industry in technological adaptation and human resource development.

Rural prairie rehabilitation, sustainability and development

Delivers a wide range of programs in cooperation with the provinces, communities and agricultural producers under the authority of the *Prairie Farm Rehabilitation Act* involved in the rehabilitation of drought and soil drifting areas in the provinces of Manitoba, Saskatchewan and Alberta; develops and promotes within these areas, systems of farm practice, tree culture, water supply, land utilization and land settlement; undertakes under the *Department of Agriculture and Agri-Food Act*, programs which are directed toward broader economic security issues facing the agri-food sector.

Corporate management and services

Provides leadership, management advice and support services to departmental managers in managing their human, financial and physical resources in the most efficient and effective manner in the achievement of departmental objectives through

food and agricultural products; protects the consumer and industry against misrepresentation and economic fraud in agri-food labelling, packaging and advertising; prevents, controls and eradicates domestic animal or plant diseases of economic or human health significance; provides the inspection and certification of agri-food products required for export or trade at the interprovincial level; verifies the certification of agricultural and food products for economically significant quality (grade) factors; and protects the wagering public through the supervision of pari-mutuel wagering on horse races.

Policy and farm economic programs

Provides for the bringing together of the perspectives of industry and governments in the agri-food sector within the context of overall federal economic, environmental and social policies and farm income stabilization and adaptation program; develops and manages programs promoting and contributing to a market-oriented and competitive sector; generates information on the agri-food sector that promotes the understanding of issues, development of policy options and assessment of progress toward policy objectives; promotes regional diversity and environmental responsibility within the sector; manages the federal partnership role in providing farm income stabilization programs which collectively provide an integrated national system of tripartite programs guided by the principles of market neutrality, equity among commodities and recognition of regional diversity; contributes to the long-term social and economic sustainability of farm families consistent with our international obligations; supports long-term environmental sustainability; and represents the focal point for cooperatives.

the Corporate offices of the Minister of Agriculture and Agri-Food, the Deputy Minister and the departmental secretariat; provides for the implementation of departmental policies on internal audit and program evaluation; provides human resource management services to the Department, including staffing, classification, staff relations, training, official languages and related personnel services; provides the Department with corporate financial and administrative advice and services in the areas of financial and operational planning and control, asset management, library services and informatics; and provides advice, public environment analysis and operational services in support of departmental and ministerial communications.

Canadian Grain Commission

The Commission, under the authority of the *Canada Grain Act*, regulates grain handling and establishes and maintains standards of quality for Canadian grains to promote marketability; consults the Canadian grain industry in developing and implementing policies; provides regulated quality assurance services at export locations and interior locations where grain is prepared for export shipment; and operates an extensive grain research laboratory which examines the quality of current crop and grain exports and conducts research to determine the suitability of the grades structure of Canadian grains for processing into end-products of target countries.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities					Disposition of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year			Available for use in subsequent years			Used in the previous year
	\$	\$	\$					\$	\$	\$	\$	\$		
...	564,428,000	...	...	...	564,428,000	1	Operating expenditures	...	...	...	...	...	...	...
...	...	74,958,127	...	...	74,958,127	1a	Operating expenditures	...	...	...	...	...	...	...
...	...	9,919,900	...	...	9,919,900	1b	Transfer of \$2,715,000 from Agriculture and Agri-Food Vote 5	...	...	...	...	...	...	...
...	...	...	2,715,000	...	2,715,000		Transfer from Vote 5	...	...	...	...	...	...	...
...	564,428,000	84,878,027	2,715,000	...	652,021,027		Total—Vote 1	646,432,379 ⁽²⁾	5,588,648	...	...	...	...	659,837,352
...	46,254,000	...	...	...	46,254,000	5	Capital expenditures	...	...	...	...	...	...	...
...	...	6,883,000	...	...	6,883,000	5a	Transfer to Vote 1	...	...	...	...	...	...	...
...	...	...	(2,715,000)	...	(2,715,000)		Total—Vote 5	49,333,163 ⁽²⁾	1,088,837	...	...	...	...	50,216,175
...	46,254,000	6,883,000	(2,715,000)	...	50,422,000	10	Grants and contributions	...	...	...	...	...	...	...
...	256,274,000	...	...	...	256,274,000	10a	Grants and contributions	...	...	...	...	...	...	...
...	...	56,519,300	...	...	56,519,300	10b	Grants and contributions	...	...	...	...	...	...	...
...	...	3,910,000	...	...	3,910,000		Total—Vote 10	291,058,448 ⁽²⁾	25,644,852	...	...	...	...	438,191,011
...	256,274,000	60,429,300	...	...	316,703,300	11a	To forgive a debt due to Her Majesty in Right of Canada amounting to \$162,000,000 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i>	...	...	...	...	...	...	...
...	...	162,000,000	...	...	162,000,000	11b	To forgive a debt due to Her Majesty in Right of Canada amounting to \$3,000,000 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i>	...	...	...	...	...	...	...
...	...	3,000,000	...	...	3,000,000		Total—Vote 11	165,000,000	...	...	...	...	...	...
...	...	165,000,000	...	...	165,000,000	12b	To authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in Right of Canada, to guarantee the payment of amounts not exceeding at any time in the aggregate the sum of \$170,000,000 for the purpose of making advances to producers pursuant to the <i>Agricultural Marketing Programs Act</i>	...	...	1	...	...	...	...
...	...	1	...	...	...	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	...	...	...	...	...	...	48,645
...	48,645	...	21	...	48,666	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	48,666	...	...	...	...	...	175,780,194
...	210,200,000	...	(4,127,077)	...	206,072,923	(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	206,072,923	...	...	...	...	...	2,331,808
...	4,000,000	...	(3,309,668)	...	690,332			690,332	...	...	...	...	...	...

(S)	Loan guarantees under the <i>Advance Payments for Crops Act</i>	...	...	...	...	366,518
(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	...	600,000	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	...	...	...	3,093,848	...
(S)	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	...	...	...	...	10,208,230
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	...	...	...	203,177,282	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia Apple Industry Development Fund	...	...	...	73,769	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	...	...	...	214,455,465	136,510,021
(S)	Payments in connection with the <i>Agricultural Products Cooperative Marketing Act</i>	...	...	...	17,285,421	15,525
(S)	Advance payments under the <i>Agricultural Marketing Programs Act</i>	...	...	...	20,295,996	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crops sector companion program	...	...	...	...	54,500,000
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	...	...	...	129,006	180,505
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	...	...	...	11,169,852	8,722,000
(S)	Payments in connection with the <i>Western Grain Transition Payments Act</i>	...	...	...	1,822,566	707,548,217
(S)	Payments in connection with the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i>	...	...	...	2,842,606	...
(S)	Contributions to employee benefit plans	...	...	...	70,082,000	72,163,000
(S)	Canadian Grain Commission Revolving Fund	...	...	...	...	...
(S)	Transfer from TB Vote 5 ⁽¹⁾
	Total—Canadian Grain Commission Revolving Fund	13,352,395	(1,006,000)	...	(161,613)	(246,742)
(S)	Canadian Pari-Mutual Agency Revolving Fund	4,050,829	...	...	374,705	567,597
(S)	Refunds of amounts credited to revenues in previous years	...	...	...	26,547	44,494
(S)	Collection agency fees	...	...	...	29,706	49,441
(S)	Court awards	...	...	...	85,000	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	5,689,236	6,004,907
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Gross revenue insurance program	...	...	...	186,918	582,536

	Disposition of authorities			Used in the previous year
	Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$	\$
15	...	...	692,785	
...	...	...	16,015,872	
16	32,322,338	17,996,417	2,628,423,390 ⁽³⁾	
14	30,196	...	2,423,105	
14	30,196	...	2,423,105	
000	...	246,500,000	25,918,000	
04	30,196	...	2,423,105	
000	...	246,500,000	25,918,000	
00	...	6,667,000	...	
23)	...	9,011,662,000	197,091,221	
23)	...	9,018,329,000	197,091,221	
40	32,352,534	17,996,417	2,630,846,495 ⁽³⁾	
23)	...	9,264,829,000	223,009,221	

g authorities granted / repealed in the current year, and of

Ministry of Health, \$9,320,000.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Agricultural research and development	248,334,670	251,259,888	33,391,368	33,385,368	1,549,664	1,549,664	1,549,664	1,549,664	...	...	...	...	...	...	...	283,275,702	286,194,920	...
Inspection and regulations ⁽¹⁾	350,021,598	326,639,581	10,847,000	9,764,165	2,971,606	2,968,032	2,968,032	72,717,000	55,889,282	...	...	...	...	...	...	291,123,204	283,482,496	...
Policy and farm economic programs	221,971,806	220,110,538	...	...	863,663,208	846,070,228	7,100,000	8,485,294	...	...	...	...	...	...	...	1,078,535,014	1,057,695,472	...
Market and industry services	44,440,436	43,928,931	...	...	68,080,342	59,432,042	...	...	...	...	...	...	...	...	...	112,520,778	103,360,973	...
Rural prairie rehabilitation, sustainability and development	54,739,916	56,162,151	753,304	753,303	61,968,429	61,968,429	10,396,000	12,716,815	...	...	...	...	...	...	...	107,065,649	106,167,068	...
Corporate management and services	67,741,975	66,765,761	5,430,328	5,430,327	423,250	423,250	...	...	...	...	...	...	...	...	...	73,595,553	72,619,338	...
Canadian Grain Commission	13,554,291	56,693,741	...	...	...	...	...	...	56,862,572	...	...	...	...	...	...	13,554,291	(168,831)	...
Revolving Fund	1,000,804,692	1,021,560,591	50,422,000	49,333,163	998,656,499	972,411,645	90,213,000	133,953,963	...	...	...	...	...	...	...	1,959,670,191	1,909,351,436	...
Sub-total	(90,213,000)	(133,953,963)	...	...	...	...	...	...	(133,953,963)	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	910,591,692	887,606,628	50,422,000	49,333,163	998,656,499	972,411,645	...	...	...	...	...	...	...	...	...	1,959,670,191	1,909,351,436	...
Total Department—Budgetary																		
Canadian Dairy Commission—Budgetary	2,386,000	2,355,804	...	...	...	...	...	...	...	...	...	...	...	...	...	2,386,000	2,355,804	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	235,582,000	235,582,000	(10,918,000)
Farm Credit Corporation—Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,438,452,677	8,438,452,677	(579,876,323)
Total Ministry—Budgetary	912,977,692	889,962,432	50,422,000	49,333,163	998,656,499	972,411,645	...	...	...	...	...	...	...	...	...	1,962,056,191	1,911,707,240	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,674,034,677	8,674,034,677	(590,794,323)

(1) The Canadian Food Inspection Agency is included in the Inspection and regulations activity. It is shown separately in Volume II, Part II, as a Departmental Corporation.

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	999,000	...	(319,884)	679,116	679,116	...	...	861,220
...	10,029,000	6,660,000	(1,650,000)	15,039,000	15,039,000	...	...	58,872,919
...	17,000,000	12,596,000	(1,030,000)	28,566,000	28,566,000	...	...	26,850,000
...	3,000,000	11,267,000	...	14,267,000	14,267,000	...	...	4,556,000
...	25,000	...	(25,000)	...	...	...	...	8,431
...	...	...	...	...	...	...	...	9,952,460
...	30,054,000	30,523,000	(2,705,000)	57,872,000	57,872,000	...	...	100,239,810
600,000	200,000	...	(200,000)	600,000	...	...	600,000	...
...	38,000	...	...	38,000	38,000	...	...	38,000
...	...	1,865,000	(42,434)	1,822,566	1,822,566	...	...	707,548,217
...	...	...	1,570,054	1,570,054	1,570,054	...	...	49,000,000
...	...	...	...	...	...	...	...	10,000,000
...	38,000	1,865,000	1,572,620	3,430,620	3,430,620	...	...	766,586,217
...	3,000	...	(1,000)	2,000	2,000	...	...	3,000
600,000	31,294,000	32,388,000	(1,698,264)	62,583,736	61,983,736	...	600,000	867,690,247

Department Grants

Agricultural research and development
Agricultural research in universities and other scientific organizations in Canada

Policy and farm economic programs
Grants to individuals and organizations in support of grain transportation reform
Grants to organizations to facilitate rural development and adaptation within the agriculture and agri-food sector
Grants to organizations under the safety net companion programs
Grants to individuals, partnerships, corporations and cooperative associations under the specialized counselling assistance grant program
Items not required for the current year

Market and industry services
(S) Grants to agencies established under the *Farm Products Agencies Act*

Rural prairie rehabilitation, sustainability and development
Grants to organizations whose activities support soil and water conservation and development
(S) Payments in connection with the *Western Grain Transition Payments Act*
Grants to individuals and organizations in support of grain transportation reform
Items not required for the current year

Corporate management and services
Grants to individuals in recognition of their activities in the national dissemination of federal agricultural information

Total—Grants

Contributions						
Agricultural research and development						
...	715,000	...	155,548	870,548	...	857,510
...	...	...	...	...	...	152,800
...	715,000	...	155,548	870,548	...	1,010,310
...
...	385,000	...	(385,000)	...	...	1,605,635
...
...	112,000	...	(103,000)	9,000	...	9,888
...	7,000	...	(7,000)	...	...	1,500
...	5,750,000	...	(5,750,000)	...	...	...
...	...	2,600,000	242,606	2,842,606	2,842,606	...
...	...	...	120,000	120,000	120,000	834,960
...	6,234,000	2,600,000	(5,882,394)	2,971,606	2,968,032	2,451,983
Policy and farm economic programs						
...	130,000	...	(56,231)	73,769	73,769	...
...	210,200,000	...	(4,127,077)	206,072,923	206,072,923	175,780,194
...	...	2,000,000	...	2,000,000	...	...
...	200,000	(200,000)	...	...	...	54,500,000
...	120,000	...	9,006	129,006	129,006	180,505
...	3,860,000	7,593,300	(11,453,300)	...	...	...
...	...	2,603,000	(757,632)	1,845,368	1,845,368	...
...	140,600,000	16,800,000	582,533	157,982,533	142,389,553	156,500,000
...	209,900,000	26,448,000	(33,170,718)	203,177,282	203,177,282	288,093,299

PUBLIC ACCOUNTS OF CANADA, 1997-98

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
\$	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	92,344,000	98,609,000	23,502,465	214,455,465	214,455,465	...
...	2,700,000	...	...	2,700,000	2,700,000	...
...	1,550,000	...	(50,000)	1,500,000	1,500,000	...
...	3,400,000	...	(2,096,803)	1,303,197	1,303,197	...
...	10,000,000	...	(389,029)	9,610,971	9,610,971	...
...	...	...	4,151,818	4,151,818	4,151,818	...
...	...	...	244,743	244,743	244,743	...
...	...	...	186,918	186,918	186,918	...
...	...	...	57,215	57,215	57,215	...
...	...	...	200,000	200,000	200,000	...
...	...	...	100,000	100,000	100,000	...
...
...	675,004,000	153,853,300	(23,066,092)	805,791,208	788,198,228	17,592,980
...	1,500,000	(1,500,000)	...	...	...	...
...	4,000,000	...	(3,309,668)	690,332	690,332	...
...	25,000,000	(25,000,000)	...	...	...	...
...	...	25,900,000	(5,604,004)	20,295,996	20,295,996	...
...	3,033,000	...	60,848	3,093,848	3,093,848	...
...	4,300,000	...	347,000	4,647,000	4,489,700	157,300
...	11,500,000	...	(11,500,000)	...	...	...
...	379,000	...	403,598	782,598	782,598	...

(S) Payments in connection with the *Farm Income Protection Act*—Safety net companion programs

Contribution to the POS Pilot Plant Corporation

Contribution for 4-H Program and the Canadian Agriculture safety program

Contributions under the business planning for agri-ventures program

Contributions under the Canadian farm business management program

Contributions under the national hazard analysis and critical control point adaptation contribution program

Contributions under the agriculture and agri-food pest management program

(S) Payments in connection with the *Farm Income Protection Act*—Gross revenue insurance program(S) Payments in connection with the *Farm Income Protection Act*—Canada/Quebec horti-plus program

Contribution under the agri-food assistance program

Contribution to organizations associated with agricultural research and development

Items not required for the current year

Market and industry services

(S) Loan guarantees under the *Advance Payments for Crops Act*(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*(S) Payments in connection with the *Prairie Grain Advance Payments Act*(S) Advance payments under the *Agricultural Marketing Programs Act*(S) Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats

Initiatives under the authority of the economic and regional development agreements

Contributions under the cash flow enhancement program for 1996 crops

Assistance towards long-term adjustment in the horticulture industry

...	13,042,000	250,000	(7,848,489)	5,443,511	Contributions under the agri-food trade 2000 program	5,443,511	...	7,120,000
...	20,000,000	...	(13,608,905)	6,391,095	Contribution in respect of the commodity-based loans program	6,391,095	...	21,404,400
...	760,000	...	(60,659)	699,341	Contribution in respect of the farm debt review process	699,341	...	2,556,200
...	...	...	151,200	151,200	Contribution under the tobacco diversification plan	151,200	...	...
...	...	...	(14,579)	17,285,421	(S) Payments in connection with the <i>Agricultural Products Cooperative Marketing Act</i>	17,285,421	...	15,525
...	...	17,300,000	8,000,000	8,000,000	Contributions under the economic recovery assistance program (1998 ice storm)	109,000	7,891,000	6,776,500
...	...	...	...	...	Items not required for the current year	...	...	...
...	83,514,000	16,950,000	(32,983,658)	67,480,342		59,432,042	8,048,300	70,654,633
...	19,900,000	(8,750,000)	19,852	11,169,852	Rural prairie rehabilitation, sustainability and development (S) Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	11,169,852	...	8,722,000
...	1,055,000	...	529,717	1,584,717	Canada-Manitoba Partnership Agreement on municipal water infrastructure for rural economic diversification	1,584,717	...	4,712,834
...	5,060,000	...	(528,403)	4,531,597	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	4,531,597	...	5,802,088
...	...	750,000	157,082	907,082	Contributions under the Red River Valley jobs and economic restoration initiative	907,082	...	...
...	...	...	1,106,996	1,106,996	Contributions under the Canada/Saskatchewan Partnership Agreement on water-based economic development	1,106,996	...	1,872,953
...	...	...	85,000	85,000	Contributions in support of the national soil and water conservation program	85,000	...	...
...	...	...	37,236,633	37,236,633	Contributions under the Canadian agri-infrastructure program	37,236,633	...	6,637,544
...	...	...	180,650	180,650	Contributions for agricultural initiatives under the Green Plan	180,650	...	10,774,921
...	...	...	526,998	526,998	Contributions under the Canada/Saskatchewan Partnership Agreement on rural development	526,998	...	490,360
...	...	...	692,408	692,408	Contributions to the City of Portage la Prairie to facilitate expansion of the wastewater treatment system	692,408	...	4,232,592
...	...	...	...	...	Contributions to organizations to facilitate rural development and adaptation within the agriculture and agri-food sector	455,876	21,359	...
...	...	...	60,000	60,000	Contributions under the agri-food assistance program	60,000	...	...
...	26,015,000	(8,000,000)	40,522,809	58,537,809		58,537,809	...	43,266,651

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	5,000	...	...	5,000	...	...	5,000
...	...	...	416,250	416,250	...	...	...
...	...	...	...	...	...	...	6,000
...	5,000	...	416,250	421,250	...	...	11,000
...	791,507,000	165,403,300	(20,837,537)	910,427,909	25,644,854	...	972,048,273
Total—Contributions							
Ministry Summary by Activity							
...	1,714,000	...	(164,336)	1,549,664	...	...	1,871,530
...	6,254,000	2,600,000	(5,882,394)	2,968,032	3,574	...	2,451,983
...	705,038,000	184,376,300	(25,771,092)	846,070,228	17,592,980	...	954,893,506
600,000	83,714,000	16,950,000	(33,183,658)	59,432,042	8,048,300	600,000	70,654,633
...	26,053,000	(6,135,000)	42,050,429	61,968,429	...	...	809,852,868
...	8,000	...	415,250	423,250	...	...	14,000
...
600,000	822,801,000	197,791,300	(22,535,801)	972,411,645	25,644,854	600,000	1,839,738,520
Total Ministry							

(S) Statutory transfer payment.

(t) The Canadian Food Inspection Agency is included in the Inspection and regulations activity. It is shown separately in Volume II, Part II, as a Departmental Corporation.

Details of Respendable Amounts

Department Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Inspection and regulations ⁽¹⁾	58,594,000	42,430,457	34,127,267	
Canadian Pari-Mutual Agency Revolving Fund	14,123,000	13,458,825	13,810,129	
	72,717,000	55,889,282	47,937,396	
Policy and farm economic programs	7,100,000	8,485,294	9,335,412	
Rural prairie rehabilitation, sustainability and development	10,396,000	12,716,815	12,758,895	
Canadian Grain Commission Revolving Fund	...	56,862,572	50,148,818	
Total Department—Budgetary	90,213,000	133,953,963	120,180,521	
Canadian Dairy Commission				
Non-budgetary (respendable receipts)				
Canadian Dairy Commission	...	244,770,000	213,949,000	
Loan repayments	...	244,770,000	213,949,000	
Total Program—Non-budgetary	...	244,770,000	213,949,000	
Farm Credit Corporation				
Non-budgetary (respendable receipts)				
Farm Credit Corporation	...	1,814,876,323	478,908,779	
Loan repayments— Section 12	...	1,814,876,323	478,908,779	
Total Program—Non-budgetary	...	1,814,876,323	478,908,779	
Total Ministry— Budgetary	90,213,000	133,953,963	120,180,521	
Non-budgetary	...	2,059,646,323	692,857,779	

(1) The Canadian Food Inspection Agency is included in the inspection and regulations activity. It is shown separately in Volume II, Part II, as a Departmental Corporation.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department⁽²⁾				
Tax revenues—				
Goods and services tax	5,943,424	5,359,692		
Total tax revenues	5,943,424	5,359,692		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Corporation	168,444,812	171,011,398		
Farm syndicates loan fund	663,791	402,865		
Canadian Dairy Commission	2,814,138	2,442,908		
Freshwater Fish Marketing Corporation	...	34,375		
Agricultural service centres	149,165	206,408		
Construction of multi-purpose exhibition buildings	663,189	1,085,849		
Other accounts—				
Interest on sale of irrigated land	32	...		
Gross revenue insurance program—Interest on loans	...	18,792		
	172,735,127	175,202,595		
Refunds of previous years' expenditures—				
Other	28,602,919	116,844,251		
Adjustments to prior year's payables	5,574,700	24,994,670		
	34,177,619	141,838,921		
Privileges, licences and permits—				
Rentals	1,052,356	867,974		
Fees	...	1,763,215		
Licences	356	470,224		
Permits	35,580	18,577		
Miscellaneous	3,389,781	3,118,533		
	4,478,073	6,238,523		
Service fees—				
Testing services	321,527	342,548		
Miscellaneous	2,929,911	5,071,714		
	3,251,438	5,414,262		

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			Ministry Summary		
Plants and plant products	436	3,660	Tax revenues—		
Sale of land	448,604	...	Goods and services tax	5,943,424	5,359,692
Consolidated revenue	207	...	Total tax revenues	5,943,424	5,359,692
Sale of Government publications	10,731	16,125	Non-tax revenues—		
Miscellaneous services	...	3,996	Return on investments	172,735,127	175,202,595
Miscellaneous	75,220	25,706	Refunds of previous years' expenditures	34,178,294	141,844,146
	535,198	49,487	Privileges, licences and permits	4,478,073	6,238,523
Proceeds from the disposal of surplus Crown assets—			Service fees	3,251,438	5,414,262
Animals and animal products	1,177,822	1,330,072	Proceeds from sales	535,198	49,487
Plants and plant products	1,236,591	1,697,603	Proceeds from the disposal of surplus Crown assets	5,653,140	5,984,615
Miscellaneous	3,238,727	2,956,940	Miscellaneous non-tax revenues	4,255,974	6,493,196
	5,653,140	5,984,615	Total non-tax revenues	225,087,244	341,226,824
Miscellaneous non-tax revenues—			Total Ministry	231,030,668	346,586,516
Net Income Stabilization Account	41	1,192			
Recovery of payments from provinces and municipalities	9,626	4,396,987			
Miscellaneous	4,246,507	2,092,552			
	4,255,974	6,490,731			
Total non-tax revenues	225,086,569	341,219,134			
Total Department	231,029,993	346,578,826			
Canadian Dairy Commission					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Adjustments to prior year's payables	675	5,225			
Miscellaneous non-tax revenues—					
Miscellaneous	...	2,465			
Total Program	675	7,690			

(1) Interest unless otherwise indicated.

(2) The Canadian Food Inspection Agency is included in the departmental figures. It is shown separately in Volume II, Part II, as the Departmental Corporation.

(3) The previous year's figures have been modified by \$4,740,657 to reflect the transfer of certain responsibilities from the Ministry of Fisheries and Oceans.

SECTION 3

1997-98

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council

Canada Information Office

Canadian Broadcasting Corporation

Canadian Film Development Corporation

Canadian Museum of Civilization

Canadian Museum of Nature

Canadian Radio-television and Telecommunications Commission

National Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Capital Commission

National Film Board

National Gallery of Canada

National Library

National Museum of Science and Technology

Public Service Commission

Status of Women—Office of the Co-ordinator

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Programs by activity	3.15
Transfer payments	3.18
Details of spendable amounts	3.24
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Department

Corporate Management Services Program

Objective

To provide leadership and support to departmental activities in the delivery of programs to enable the Department to fulfill its mandate and accountability.

Activity Description*Coordination*

Provision of executive direction, policy coordination, research and communications, as well as services in the areas of human resources, administration, finance, information management, legal services, program evaluation and internal audit at national headquarters.

Regional support

Provision of services in the areas of human resources, administration, finance, communications, information management, legal services, program evaluation and internal audit at the regional level in support of program delivery.

Canadian Identity Program

Objective

To foster the development of a strong sense of Canadian identity based on shared values and goals in order to strengthen the foundations upon which Canada can grow and prosper.

Activity Description*Cultural development and heritage*

The activity includes the design of policies and programs related to broadcasting, film, video and sound recording, publishing and copyright, cultural heritage, and the performing, literary and visual arts. Under this activity, support to cultural industries and heritage organizations with international, national and interprovincial impact is provided through departmental programs. The activity also includes policy responsibility for cultural agencies in the minister's portfolio.

Official languages

This activity delivers the official languages in education program and the promotion of official languages program in three activity components: intergovernmental co-operation, support to linguistic communities and promotion and dialogue.

Participation

The activity is responsible for the delivery of multiculturalism, sport and Canadian identity programs.

Parks Canada Program

Objective

To commemorate, protect and present those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which ensure the ecological and commemorative integrity of this heritage for the benefit of present and future generations.

Activity Description*Operation*

The protection and management of natural and cultural heritage resources within national parks, historic parks and sites, canals and other heritage areas; the provision of opportunities for the public to understand and appreciate these resources through the delivery of interpretative and educational programs; the provision of visitor information and services in support of the public's enjoyment of the resources; and the operation and maintenance of facilities which support these activities.

Development

The establishment and development of new protected heritage places and resources; the completion or enhancement of existing heritage places and resources; the development and implementation of legislation, policy, research and planning to support the delivery of these activities.

Program management and technical services

The Program management and technical services activity includes directing and managing the Parks Canada Program and providing a variety of specialized and technical services such as architectural and engineering services, reality services, marketing and socio-economic analysis as well as program management.

Canada Council**Objective**

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and

Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canada Information Office

Objective

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

Activity Description

Canada Information Office

Makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians;

Assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnership initiatives and liaison with groups and individuals.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate telecommunications in Canada with a view to implementing the policy set out in the *Telecommunications Act*.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the *Telecommunications Act* and other statutes, and in doing so, analyse and evaluate related data and take into account changes of socioeconomic, political and technological significance in the telecommunications environment.

Executive management

Comprises Commission members, executive offices, legal, information and administrative services to support the Commission and the operations of four regional offices.

Corporate services

To provide advisory and support services including financial, human resources, audit and evaluation, informatics, planning, administrative and library.

National Archives of Canada**Objective**

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and facilitating access to private and public records of national significance, and serving as the permanent repository of records of federal Government institutions and ministerial records;
- by facilitating the management of records of federal Government institutions and ministerial records; and
- by encouraging archival activities and the archival community.

Activity Description*Holdings development and management*

Consists of the acquisition, control and conservation of federal Government records and ministerial records considered to be of long-term historical value and records from the private sector which document the development of Canada and are of enduring national value.

Management of Government information

Consists of the sub-activities related to the control of records destruction in federal institutions and ministerial records, assistance to these institutions

in the management of recorded information, and the operation of federal records centres.

Services, awareness and assistance

Consists of the provision of reference services to users of the National Archives' holdings, assistance to the archival and records management communities, and the promotion of an awareness of the archives, its services and holdings.

Administration

Supports the effective management and administration of the National Archives' materiel, financial, human and information resources. This includes providing support to the National Library in the management of human, financial, materiel, and accommodation resources.

National Arts Centre Corporation**Objective**

To promote the development of the performing arts.

National Battlefields Commission**Objective**

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Activity Description*Conservation and development*

The actions of the Commission are grouped in only one activity designated "Conservation and

development" which is subdivided into three sub-activities:

- administration;
- conservation: preservation, maintenance and supervision to ensure a safe and stable environment, alleviate wear and deterioration and delay or prevent damage; and
- development (of historical, cultural, recreational and natural resources of the territory): visitor reception, facilities and services, interpretation, public awareness, dissemination of information, exhibits, availability of activities and means of public participation and landscaping.

National Capital Commission**Objective**

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board**Objective**

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To facilitate the use of library resources of the country by the people and the Government of Canada.

Activity Description

National Library

The Library consists of four functional areas to achieve its objective:

- Acquisitions and bibliographic services includes all functions related to the development of the Library's collections, to the cataloguing of those collections, to the standardization and distribution of bibliographic data and to the creation and maintenance of a national resource sharing database.
- Research and information services is responsible for managing, preserving and providing access to the Library's collections and for providing comprehensive reference and research services to Canadians and to Canadian libraries.
- Information technology services includes functions related to the development, maintenance and operation of computer systems which serve both the National Library and the Canadian library and information community.
- Policy planning and liaison includes functions related to the corporate management, policy and planning for the Library, the coordination of the management of the Library's corporate information resources, the national and international activities related to the Library's major program activities and the communications function,

including public programs, marketing and publishing. These functions are the responsibility of corporate policy and planning, information resource management, national and international programs, communications and the Office of the National Librarian.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing programs

The Staffing programs activity encompasses activities in support of delegated and non-delegated staffing, including policy and program development, monitoring, consultation and advice, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment,

promotion and co-ordination of parts of the official languages program for which the PSC is responsible. This activity also encompasses the delivery of the special measures initiatives program as well as the development of policy and special programs and assessment techniques in support of the executive programs.

Executive programs

The Executive programs activity includes recruitment, selection, assessment, and career counselling of the executive group; formulation and implementation of career development policies, plans and programs for executives and employees in the feeder groups; administration of executive development programs on behalf of Treasury Board; management of domestic and international assignments and exchanges; and implementation of initiatives to increase representation of employment equity target groups in the executive group. It also administers a program for the placement of Canadians in international organizations.

Audit and review

The Audit and review activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the *Public Service Employment Act* and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission. It also performs internal audit and program evaluation functions to assist the Commission to meet its operational needs and accountability requirements to Cabinet and Parliament.

Appeals and investigations

The Appeals and investigations activity, through the establishment of independent boards and investigators, sees that appeals by public servants against internal appointments and complaints against deployments are heard with respect to alleged breaches of the *Public Service Employment Act* and Regulations. The activity also provides for an investigation into complaints of irregularities in staffing and in certain other personnel actions. In addition, complaints of alleged personal harassment in the workplace are also investigated. Training, advice and assistance are provided to departments, employees, unions and other interested individuals and organizations.

Training programs

The Training programs activity is composed of two sub-activities:

- Language training: this sub-activity assesses the potential to succeed of employees who are eligible for language training; provides mandatory and discretionary language training in both of official languages and related orientation and language training services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service. It provides second-language courses designed to meet the job-related linguistic requirements of departments, and a range of advisory, informational and coordinating services related to language training.
- Staff development and training: this sub-activity provides professional, technical, policy, middle management and supervisory training and related specialized training and training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training

and developmental requirements of departments and a range of advisory, informational and coordinating services related to training.

Administration

The Administration activity includes the activities of the President and Commissioners, corporate policy and strategic planning, management systems and policies, and financial, human resources management, communications and other administrative and support services for the Commission.

Status of Women—Office of the Co-ordinator

Objective

To promote equality for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The integration of the goals of women's equality in all federal Government legislation, policies, programs and initiatives; the promotion of the advancement of women in collaboration with federal Government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support projects and the core operations of women's and other voluntary organizations, working toward the equality of women, the provision of technical information, and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality.

Ministry Summary

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
						Department				
						Corporate Management Services Program				
	76,361,000	...	...	76,361,000	1	Program expenditures				
...	...	3,532,599	...	3,532,599	1a	Program expenditures				
...	...	1,027,671	...	1,027,671	1b	Program expenditures				
...	...	...	3,408,949	3,408,949		Transfer from TB Vote 5 ⁽¹⁾				
...	76,361,000	4,560,270	3,408,949	84,330,219		Total—Vote 1	81,692,315	2,637,904	...	84,705,380
...	48,645	...	21	48,666	(S)	Minister of Canadian Heritage—Salary and motor car allowance	48,666	...	...	40,609
...	8,708,000	...	...	8,708,000	(S)	Contributions to employee benefit plans	8,708,000	...	...	7,968,000
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets:				
275,000	...	...	...	275,000		Unused proceeds from the previous year				
...	...	12,575	...	12,575		Proceeds received during the year				
...	...	757,028	...	757,028		Transfer from Parks Canada Program				
275,000	...	...	769,603	1,044,603	(S)	Total—Spending of proceeds from the disposal of surplus Crown assets	773,166	...	271,437	749,476
...	...	...	158,223	158,223		Refunds of amounts credited to revenues in previous years	158,223	...	...	722,344
275,000	85,117,645	4,560,270	4,336,796	94,289,711		Total Program—Budgetary	91,380,370	2,637,904	271,437	94,185,809
						Canadian Identity Program				
...	55,819,000	...	...	55,819,000	5	Operating expenditures				
...	...	4,388,627	...	4,388,627	5a	Operating expenditures				
...	...	3,612,058	...	3,612,058	5b	Operating expenditures				
...	...	...	1,851,860	1,851,860		Transfer from TB Vote 5 ⁽¹⁾				
...	55,819,000	8,000,685	1,851,860	65,671,545		Total—Vote 5	62,843,086	2,828,459	...	72,950,378
...	497,059,000	...	...	497,059,000	10	Grants and contributions				
...	...	35,523,000	...	35,523,000	10a	Grants and contributions				
...	...	...	...	...	10b	Transfer of \$300,000 from Canadian Heritage Vote 15				
...	...	36,233,078	...	36,233,078		Transfer from Vote 15				
...	...	...	300,000	300,000		Total—Vote 10	564,060,053	5,055,025	...	504,531,838
...	497,059,000	71,756,078	300,000	569,115,078	15	Payments to the Canada Post Corporation				
...	57,900,000	...	...	57,900,000		Transfer to Vote 10				
...	...	...	(300,000)	(300,000)		Total—Vote 15	57,600,000	...	...	58,000,000

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	930,000	...	5,792	935,792	(S)	935,792	...	931,839	
...	408,000	...	129,503	537,503	(S)	537,503	...	461,533	
...	152,000	...	(1,164)	150,836	(S)	150,836	...	134,721	
...	5,982,000	...	...	5,982,000	(S)	5,982,000	...	5,272,000
...	...	...	...	...		...	...	24,000,000
...	618,250,000	79,756,763	1,985,991	699,992,754		692,109,270	7,883,484	666,282,309	
...	10,000	...	...	10,000	L20	...	10,000	...
...	...	6,630,000	...	6,630,000	L21a	...	...	...
...	...	4,150,000	...	4,150,000	L21b	...	...	...
...	
...	10,000	10,780,000	...	10,790,000		4,150,000	6,630,000	9,430,000	
...	618,250,000	79,756,763	1,985,991	699,992,754		692,109,270	7,883,484	666,282,309	
...	10,000	10,780,000	...	10,790,000		4,150,000	6,640,000	9,430,000	
...	150,111,000	...	...	150,111,000	25	...	...	...
...	...	13,111,100	...	13,111,100	25a	...	...	...
...	...	14,899,004	...	14,899,004	25b	...	...	...
...	...	14,826,695	14,826,695	14,826,695		...	...	...
...	...	...	7,475,824	7,475,824		...	...	...
...	150,111,000	28,010,104	22,302,519	200,423,623		191,316,183	9,107,440	185,871,464	
...	116,401,000	...	...	116,401,000	30	...	...	...
...	...	789,000	...	789,000	30a	...	28,680	119,339,063	
...	...	...	(14,826,695)	(14,826,695)		...	...	...
...	116,401,000	789,000	(14,826,695)	102,363,305		102,334,625	28,680	119,339,063	

(S)	Parks Enterprise Units Revolving Fund	2,372,306	556,000	...	(556,000)	2,372,306	355,006	...	2,017,300	2,725,581
(S)	Townships Revolving Fund	9,598,727	2,497,000	...	(2,497,000)	9,598,727	321,569	...	9,277,158	401,273
(S)	Spending of proceeds from the disposal of surplus Crown assets:									
	Proceeds received during the year	...	...	...	757,028	757,028	...	...	...	...
	Transfer to Corporate Management Services Program	...	...	...	(757,028)	(757,028)	...	...	...	...
(S)	Total—Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...	22,112,000	...	...	20,669,000
	Contributions to employee benefit plans	...	22,112,000	...	...	...	316,439,383	9,136,120	11,294,458	329,006,381
	Total Program—Budgetary	11,971,033	291,677,000	28,799,104	4,422,824	336,869,961	1,099,929,023	19,657,508	11,565,895	1,089,474,499
	Total Department—Budgetary	12,246,033	995,044,645	113,116,137	10,745,611	1,131,152,426	4,150,000	6,640,000	...	9,430,000
	Non-Budgetary	...	10,000	10,780,000	...	10,790,000	...	...	...	...
	Canada Council									
35	Payments to the Canada Council	...	88,668,000	...	...	88,668,000	...	...	...	91,093,000
35a	Payments to the Canada Council	...	...	25,300,000	...	25,300,000	113,968,000	...	...	...
	Total—Vote 35	...	88,668,000	25,300,000	...	113,968,000	113,968,000	...	...	91,093,000
	Total Program—Budgetary	...	88,668,000	25,300,000	...	113,968,000	113,968,000	...	...	91,093,000
	Canada Information Office									
40	Program expenditures	...	19,440,000	...	...	19,440,000	18,378,288	1,061,712	...	17,709,016
(S)	Contributions to employee benefit plans	...	476,000	...	...	476,000	476,000	...	...	...
	Total Program—Budgetary	...	19,916,000	...	...	19,916,000	18,854,288	1,061,712	...	17,709,016
	Canadian Broadcasting Corporation									
45	Payments to the Canadian Broadcasting Corporation for operating expenditures	...	748,390,000	...	...	748,390,000	712,344,844	56,668,909 ⁽²⁾	...	896,424,000
45a	Payments to the Canadian Broadcasting Corporation for operating expenditures	...	...	9,360,000	...	9,360,000	4,000,000	...	...	4,000,000
45b	Transfer of \$11,263,752 from Canadian Heritage Vote 55	...	...	1	...	1	...	...	...	...
	Transfer from Vote 55	...	...	11,263,752	...	11,263,752	...	...	...	...
	Total—Vote 45	...	748,390,000	9,360,001	11,263,752	769,013,753	...	...	...	...
50	Payments to the Canadian Broadcasting Corporation for working capital	...	4,000,000	...	...	4,000,000	...	...	...	4,000,000
55	Payments to the Canadian Broadcasting Corporation for capital expenditures	...	105,504,000	...	...	105,504,000	...	...	...	...
	Transfer to Vote 45	...	...	...	(11,263,752)	(11,263,752)	...	...	...	...
	Total—Vote 55	...	105,504,000	...	(11,263,752)	94,240,248	90,140,151	4,100,097	...	96,709,000
	Total Program—Budgetary	...	857,894,000	9,360,001	...	867,254,001	806,484,995	60,769,006	...	997,133,000

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote				
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Canadian Film Development Corporation									
...	81,063,000	...	...	81,063,000	60				
...	...	100,000	...	100,000	60b				
...	81,063,000	100,000	...	81,163,000		81,146,223	16,777	...	92,445,000
...	81,063,000	100,000	...	81,163,000		81,146,223	16,777	...	92,445,000
Canadian Museum of Civilization									
...	45,568,000	...	...	45,568,000	65				
...	...	206,600	...	206,600	65b				
...	...	...	910,242	910,242					
...	45,568,000	206,600	910,242	46,684,842		46,684,842	...	...	44,213,198
...	45,568,000	206,600	910,242	46,684,842		46,684,842	...	...	44,213,198
Canadian Museum of Nature									
...	20,558,000	...	...	20,558,000	70				
...	...	1,737,000	...	1,737,000	70a				
...	...	132,994	...	132,994	70b				
...	...	...	340,155	340,155					
...	20,558,000	1,869,994	340,155	22,768,149		22,768,149	...	...	27,120,600
...	20,558,000	1,869,994	340,155	22,768,149		22,768,149	...	...	27,120,600
Canadian Radio-television and Telecommunications Commission									
...	1	...	...	1	75				
...	...	...	1,068,119	1,068,119					
...	1	...	1,068,119	1,068,120					
...	...	...	...	...		989,330	78,790	...	536,961

...	3,769,000	...	...	(S)	Contributions to employee benefit plans	3,769,000	...	3,396,000
25,000	...	9,456	34,456	(S)	Spending of proceeds from the disposal of surplus Crown assets	34,456	...	3,753
...	...	23,555	23,555	(S)	Refunds of amounts credited to revenues in previous years	23,555	...	25
25,000	3,769,001	1,101,130	4,895,131		Total Program—Budgetary	4,816,341	78,790	3,936,739
National Archives of Canada								
...	41,689,000	...	41,689,000	80	Program expenditures	...	...	...
...	...	3,018,400	3,018,400	80a	Program expenditures	...	...	...
...	41,689,000	3,018,400	44,707,400		Total—Vote 80	44,136,063	571,337	47,032,610
...	4,474,000	...	4,474,000	(S)	Contributions to employee benefit plans	4,474,000	...	4,288,000
22,935	...	116,827	139,762	(S)	Spending of proceeds from the disposal of surplus Crown assets	135,130	...	189,768
22,935	46,163,000	3,018,400	116,827		Total Program—Budgetary	48,745,193	571,337	51,510,378
National Arts Centre Corporation								
...	19,573,000	...	19,573,000	85	Payments to the National Arts Centre Corporation	...	...	...
...	...	605,910	605,910	85b	Payments to the National Arts Centre Corporation Transfer from TB Vote 5 ⁽¹⁾
...	...	211,208	211,208		Total—Vote 85	20,390,118	...	17,421,000
...	19,573,000	605,910	211,208		Total Program—Budgetary	20,390,118	...	17,421,000
National Battlefields Commission								
...	5,510,000	...	5,510,000	90	Program expenditures	...	...	...
...	...	2,060,000	2,060,000	90a	Program expenditures	...	...	...
...	...	29,447	29,447		Transfer from TB Vote 5 ⁽¹⁾	7,598,704	743	2,376,520
...	5,510,000	2,060,000	7,599,447		Total—Vote 90	...	...	...
...	700,000	...	(257,738)	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	442,262	...	342,906
...	183,000	...	183,000	(S)	Contributions to employee benefit plans	183,000	...	155,000
52	...	...	201	(S)	Spending of proceeds from the disposal of surplus Crown assets	201	...	52
52	6,393,000	2,060,000	(228,090)		Total Program—Budgetary	8,224,167	743	2,874,478
National Capital Commission								
...	37,356,000	...	37,356,000	95	Payment to the National Capital Commission for operating expenditures	...	...	...
...	...	1,332,000	1,332,000	95b	Payment to the National Capital Commission for operating expenditures	38,688,000	...	45,761,000
...	37,356,000	1,332,000	38,688,000		Total—Vote 95	...	...	...
...	20,493,000	...	20,493,000	100	Payment to the National Capital Commission for capital expenditures	20,493,000	...	16,995,000

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote		Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$			\$	\$	\$	\$
...	13,260,000	...	...	105	Payment to the National Capital Commission for grants and contributions	13,260,000	...	...	13,438,000
...	...	329,978	...	105b	Payment to the National Capital Commission for grants and contributions	329,978	(22)	...	...
...	13,260,000	329,978	...		Total—Vote 105	13,590,000	(22)	...	13,438,000
...	71,109,000	1,661,978	...		Total Program—Budgetary	72,771,000	(22)	...	76,194,000
National Film Board									
...	57,315,000	...	...	110	National Film Board Revolving Fund—Operating loss	...	...	...	...
...	...	1,350,926	...	110a	National Film Board Revolving Fund—Operating loss	1,350,926	...	...	...
...	...	2,440,487	...	110b	National Film Board Revolving Fund—Operating loss	2,440,487	...	...	...
...	57,315,000	3,791,413	...		Total—Vote 110	60,716,124	390,289	...	72,790,837
7,787,826	375,000	...	(375,000)	(S)	National Film Board Revolving Fund Decrease in the net book value of fixed assets	...	...	...	...
...	...	...	3,322,959		Total—National Film Board Revolving Fund	(199,104)	...	11,309,889	(96,565)
7,787,826	375,000	...	2,947,959		Total Program—Budgetary	60,517,020	390,289	11,309,889	72,694,272
National Gallery of Canada									
...	29,483,000	...	...	115	Payments to the National Gallery of Canada for operating and capital expenditures	...	...	...	...
...	...	844,000	...	115b	Payments to the National Gallery of Canada for operating and capital expenditures	844,000	...	...	28,974,395
...	...	...	489,160		Transfer from TB Vote 5 ⁽¹⁾	489,160	...	...	3,000,000
...	29,483,000	844,000	489,160		Total—Vote 115	30,816,160	...	...	...
...	3,000,000	...	...	120	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	...	...	3,000,000
...	32,483,000	844,000	489,160		Total Program—Budgetary	33,816,160	...	...	31,974,395

National Library									
...	26,759,000	...	...	26,759,000	125	Program expenditures	...	...	...
...	...	891,368	...	891,368	125a	Program expenditures	...	...	...
...	...	669,610	...	669,610		Transfer from TB Vote 5 ⁽¹⁾
...	26,759,000	891,368	669,610	28,319,978	(S)	Total—Vote 125	28,319,626	352	29,808,257
...	2,902,000	...	...	2,902,000	(S)	Contributions to employee benefit plans	2,902,000	...	2,736,000
3,565	...	...	11,525	15,090		Spending of proceeds from the disposal of surplus Crown assets	13,237	...	20,373
3,565	29,661,000	891,368	681,135	31,237,068		Total Program—Budgetary	31,234,863	352	32,564,630
National Museum of Science and Technology									
...	19,187,000	...	...	19,187,000	130	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...
...	...	1,150,000	...	1,150,000	130a	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...
...	...	266,380	...	266,380	130b	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...
...	...	362,732	...	362,732		Transfer from TB Vote 5 ⁽¹⁾
...	19,187,000	1,416,380	362,732	20,966,112		Total—Vote 130	20,966,112	...	19,746,286
...	19,187,000	1,416,380	362,732	20,966,112		Total Program—Budgetary	20,966,112	...	19,746,286
Public Service Commission									
...	100,024,000	...	...	100,024,000	135	Program expenditures	...	...	...
...	...	5,322,450	...	5,322,450	135a	Program expenditures	...	...	...
...	...	2,328,876	...	2,328,876	135b	Program expenditures	...	...	...
...	100,024,000	7,651,326	...	107,675,326		Total—Vote 135	98,701,767	8,973,559	103,900,354
...	...	1	...	1	136b	Staff Development and Training Revolving Fund—To authorize the Minister to adjust the accounts by an amount of \$1,878,000	...	1	...
4,847,062	...	...	...	4,847,062	(S)	Staff Development and Training Revolving Fund	...	...	...
...	...	1,878,000	...	1,878,000		Adjustment to the accounts	...	...	...
...	...	120,000	...	120,000		Transfer from TB Vote 5 ⁽¹⁾
4,847,062	...	...	1,998,000	6,845,062		Total—Staff Development and Training Revolving Fund	12,582	...	6,832,480
...	12,182,000	...	...	12,182,000	(S)	Contributions to employee benefit plans	12,182,000	...	11,360,000
...	...	...	23,256	23,256	(S)	Spending of proceeds from the disposal of surplus Crown assets	23,256	...	28,017
4,847,062	112,206,000	7,651,327	2,021,256	126,725,645		Total Program—Budgetary	110,919,605	8,973,560	117,775,771

	Source of authorities						Disposition of authorities			
	Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
		Main Estimates	Supplementary Estimates	\$						
	\$	\$	\$	\$	\$		\$	\$	\$	\$
	...	8,045,000	...	...	8,045,000	140	8,013,997	31,003	...	8,220,491
	...	8,165,000	...	...	8,165,000	145				
	...	...	250,000	...	250,000	145b				
	...	8,165,000	250,000	...	8,415,000			8,415,000	...	8,165,000
	...	901,000	...	...	901,000	(S)		901,000	...	708,800
	344	...	...	435	779	(S)		779	...	2,515
	344	17,111,000	250,000	435	17,361,779		Total Program—Budgetary	17,330,776	31,003	17,096,806
	24,932,817	2,524,056,646	172,143,508	19,699,760	2,740,832,731		Total Ministry—Budgetary	2,619,566,875	91,551,055	2,802,977,068
	...	10,000	10,780,000	...	10,790,000		Non-budgetary	4,150,000	6,640,000	9,430,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(L) Non-budgetary authority (loan, investment or advance).

(i) Treasury Board Vote 5—Government contingencies.

(2) In 1997-98, the Treasury Board directed that spending levels provided through appropriations be reduced by \$56.7 million to offset a 1995-96 supplementary appropriation which provided additional resources in respect of

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities current year	\$	authorities available for use	authorities current year	\$	authorities available for use	authorities current year	\$	authorities available for use	authorities current year	\$	authorities available for use	authorities current year	\$	authorities available for use	authorities current year	\$
Corporate Management Services																		
Program																		
Coordination	70,891,060	67,987,621		...	...		...	...		...	...		...	...		70,891,060	67,987,621	
Regional support	23,398,651	23,392,749		...	...		...	...		...	...		...	...		23,398,651	23,392,749	
Total Program—Budgetary	94,289,711	91,380,370		...	...		...	...		...	...		...	...		94,289,711	91,380,370	
Canadian Identity Program																		
Cultural development and heritage—																		
Budgetary	90,014,829	88,502,939		...	...		193,597,218	193,548,021		2,235,000	2,309,881		...	...		281,377,047	279,741,079	
Non-budgetary	...	...		...	...		...	...		...	...		10,790,000	4,150,000		10,790,000	4,150,000	
Official languages	8,426,868	8,424,799		...	...		240,308,759	235,308,022		...	...		...	...		248,735,627	243,732,821	
Participation	33,982,640	32,743,019		...	...		135,897,440	135,892,351		...	...		...	...		169,880,080	168,635,370	
Sub-total—	132,424,337	129,670,757		...	...		569,803,417	564,748,394		2,235,000	2,309,881		...	...		699,992,754	692,109,270	
Budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	(2,235,000)	(2,309,881)		...	...		...	...		(2,235,000)	(2,309,881)		...	...		...	...
Revenues netted against expenditures																		
Total Program—	130,189,337	127,360,876		...	...		569,803,417	564,748,394		...	...		...	...		699,992,754	692,109,270	
Budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	...	...		...	...		...	...		...	...		10,790,000	4,150,000		10,790,000	4,150,000	
Parks Canada Program																		
Operation	245,005,009	238,704,001		77,510,305	77,488,588		537,000	536,510		56,919,500	56,912,364		...	...		266,132,814	259,816,735	
Development	18,025,549	17,314,171		16,929,000	16,924,257		3,813,000	2,444,265		...	...		...	...		38,767,549	36,682,693	
Program management and technical services	12,074,565	11,341,600		7,924,000	7,921,780		...	...		...	...		...	...		19,998,565	19,263,380	
Parks Canada Enterprise Units	5,371,306	3,450,942		1,342,000	1,151,247		...	...		4,341,000	4,247,183		...	...		2,372,306	355,006	
Revolving Fund	...	...		...	...		...	...		...	...		...	...		...	...
Townsites Revolving Fund	12,657,727	4,630,722		6,652,000	2,015,334		...	...		9,711,000	6,324,487		...	...		9,598,727	321,569	
Sub-total	293,134,156	275,441,436		110,357,305	105,501,206		4,350,000	2,980,775		70,971,500	67,484,034		...	...		336,869,961	316,439,383	
Revenues netted against expenditures	(70,971,500)	(67,484,034)		...	...		...	...		(70,971,500)	(67,484,034)		...	...		...	...
Total Program—Budgetary	222,162,656	207,957,402		110,357,305	105,501,206		4,350,000	2,980,775		...	...		...	...		336,869,961	316,439,383	
Total Department—																		
Budgetary	446,641,704	426,698,648		110,357,305	105,501,206		574,153,417	567,729,169		...	...		...	...		1,131,152,426	1,099,929,023	
Non-budgetary	...	...		...	...		...	...		...	...		10,790,000	4,150,000		10,790,000	4,150,000	

Programs by Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Canada Council—Budgetary	113,968,000	113,968,000	...	...	...	...	...	...	...	...	...	...	...	...	...	113,968,000	113,968,000	...
Canada Information Office—Budgetary	19,916,000	18,854,288	...	...	...	...	...	...	...	...	...	...	...	...	...	19,916,000	18,854,288	...
Canadian Broadcasting Corporation—Budgetary	867,254,001	806,484,995	...	...	...	...	...	...	...	...	...	...	...	...	...	867,254,001	806,484,995	...
Canadian Film Development Corporation—Budgetary	81,163,000	81,146,223	...	...	...	...	...	...	...	...	...	...	...	...	...	81,163,000	81,146,223	...
Canadian Museum of Civilization—Budgetary	46,684,842	46,684,842	...	...	...	...	...	...	...	...	...	...	...	...	...	46,684,842	46,684,842	...
Canadian Museum of Nature—Budgetary	22,768,149	22,768,149	...	...	...	...	...	...	...	...	...	...	...	...	...	22,768,149	22,768,149	...
Canadian Radio-television and Telecommunications Commission	10,402,564	9,854,494	...	...	...	...	...	...	...	8,867,000	8,867,000	...	...	...	...	1,535,564	987,494	...
Broadcasting	9,100,431	8,518,806	...	...	...	...	...	...	...	7,819,000	7,819,000	...	...	...	...	1,281,431	699,806	...
Telecommunications	8,358,446	8,713,298	...	...	...	...	...	...	...	6,979,000	6,979,000	...	...	...	...	1,379,446	1,734,298	...
Executive management	6,129,755	6,825,808	...	...	...	...	...	...	...	5,431,065	5,431,065	...	...	...	...	698,690	1,394,743	...
Corporate services	33,991,196	33,912,406	...	...	...	...	...	...	...	29,096,065	29,096,065	...	...	...	...	4,895,131	4,816,341	...
Sub-total	(29,096,065)	(29,096,065)	...	...	...	...	...	...	...	(29,096,065)	(29,096,065)	...	...	...	...	...	...	...
Total Program—Budgetary	4,895,131	4,816,341	...	...	...	...	...	...	...	...	...	...	...	...	...	4,895,131	4,816,341	...
National Archives of Canada	16,290,400	17,789,595	...	...	...	...	...	...	...	...	...	...	...	...	...	16,290,400	17,789,595	...
Holdings development and management	6,443,044	6,347,125	...	...	...	...	...	...	...	...	...	...	...	...	...	6,443,044	6,347,125	...
Management of Government information	7,907,100	7,195,865	...	...	...	...	...	...	...	...	...	...	...	...	...	7,907,100	7,195,865	...
Services, awareness and assistance	15,390,618	14,562,129	...	1,412,000	972,479	...	...	...	...	...	...	...	...	...	...	16,802,618	15,534,608	...
Administration	46,031,162	45,894,714	1,412,000	972,479	1,878,000	1,878,000	...	...	...	...	...	...	...	...	...	49,321,162	48,745,193	...
Total Program—Budgetary	46,031,162	45,894,714	1,412,000	972,479	1,878,000	1,878,000	...	...	...	...	...	...	...	...	...	49,321,162	48,745,193	...

National Arts Centre Corporation— Budgetary	20,390,118	20,390,118	...	...	...	...	...	...	...	...	20,390,118	20,390,118
National Battlefields Commission												
Conservation and development	8,019,962	6,263,626	205,000	1,960,541	...	...	...	...	...	...	8,224,962	8,224,167
Total Program—Budgetary	8,019,962	6,263,626	205,000	1,960,541	...	...	...	...	...	...	8,224,962	8,224,167
National Capital Commission— Budgetary	72,770,978	72,771,000	...	...	...	...	...	...	...	...	72,770,978	72,771,000
National Film Board												
National Film Board opera- tions	80,798,198	67,698,847	...	...	319,000	289,862	8,900,000	7,471,689	...	...	72,217,198	60,517,020
Revenues netted against expenditures	(8,900,000)	(7,471,689)	...	...	...	...	(8,900,000)	(7,471,689)	...	...	...	...
Total Program—Budgetary	71,898,198	60,227,158	...	...	319,000	289,862	...	...	...	...	72,217,198	60,517,020
National Gallery of Canada— Budgetary	33,816,160	33,816,160	...	...	...	...	...	...	...	...	33,816,160	33,816,160
National Library— Budgetary	31,173,086	31,170,881	...	...	63,982	63,982	...	...	...	...	31,237,068	31,234,863
National Museum of Science and Technology— Budgetary	20,966,112	20,966,112	...	...	...	...	...	...	...	...	20,966,112	20,966,112
Public Service Commission												
Staffing programs	60,863,389	52,779,100	...	...	...	...	...	...	...	...	60,863,389	52,779,100
Executive programs	5,945,000	5,816,084	...	...	...	...	...	...	...	...	5,945,000	5,816,084
Audit and review	4,324,672	3,316,444	...	...	...	...	...	...	...	...	4,324,672	3,316,444
Appeals and investigations	5,298,300	5,299,794	...	...	...	...	...	...	...	...	5,298,300	5,299,794
Training programs	38,074,580	24,803,066	...	...	...	...	8,998,000	6,896,696	...	...	29,076,580	17,906,370
Administration	21,217,704	25,801,813	...	...	...	...	...	...	...	...	21,217,704	25,801,813
Sub-total	135,723,645	117,816,301	...	...	...	...	8,998,000	6,896,696	...	...	126,725,645	110,919,605
Revenues netted against expenditures	(8,998,000)	(6,896,696)	...	...	...	...	(8,998,000)	(6,896,696)	...	...	...	...
Total Program—Budgetary	126,725,645	110,919,605	...	...	...	...	...	...	...	...	126,725,645	110,919,605
Status of Women—Office of the Co-ordinator												
Office of the Co-ordinator	8,946,779	8,915,776	...	...	8,415,000	8,415,000	...	...	...	...	17,361,779	17,330,776
Total Program—Budgetary	8,946,779	8,915,776	...	...	8,415,000	8,415,000	...	...	...	...	17,361,779	17,330,776
Total Ministry— Budgetary	2,044,029,027	1,932,756,636	111,974,305	108,434,226	584,829,399	578,376,013	...	...	...	...	2,740,832,731	2,619,566,875
Non-budgetary	...	...	...	...	...	...	...	...	...	...	10,790,000	4,150,000

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	663,680	...	563,680	(100,000)	563,680	...	296,153
...	5,662,250	...	3,938,880	(1,723,370)	3,938,880	...	5,021,180
...	1,125,000	...	1,125,000	...	1,125,000	...	1,200,000
...	7,450,930	...	5,627,560	(1,823,370)	5,627,560	...	6,517,333
...	32,279,080	...	28,997,873	(3,281,207)	28,997,137	736	30,723,313
...	11,598,800	...	6,677,070	(4,921,730)	6,677,070	...	3,264,470
...	19,144,820	...	15,861,550	(3,283,270)	15,857,185	4,365	17,020,103
...	22,800	...	22,800	...	22,800	...	22,800
...	13,680	...	13,680	...	13,680	...	13,680
...	15,200	...	15,200	...	15,200	...	15,200
...	15,200	...	15,200	...	15,200	...	15,200
...	22,800	...	22,800	...	22,800	...	22,800
...	22,800	...	22,800	...	22,800	...	22,800

Department

Canadian Identity Program

Grants

Cultural development and heritage

Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:

Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*

Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities

Grant to Fathers of Confederation Buildings Trust, Charlottetown, PEI

Official languages

Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages

Participation

Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day

Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism

Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:

Newfoundland

Prince Edward Island

Nova Scotia

New Brunswick

Quebec

Ontario

...	19,000	...	...	19,000	...	19,000	...	19,000
...	19,000	...	...	19,000	...	19,000	...	19,000
...	19,000	...	...	19,000	...	19,000	...	19,000
...	22,800	...	...	22,800	...	22,800	...	22,800
<p>Manitoba Saskatchewan Alberta British Columbia Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies (S) Payments under <i>Lieutenant Governors Superannuation Act</i> (S) Supplementary retirement benefits—Former Lieutenant Governors Items not required for the current year</p>								
...	5,486,560	215,000	(2,894,820)	2,806,740	...	2,806,740	...	2,732,534
...	408,000	...	129,503	537,503	...	537,503	...	461,533
...	152,000	...	(1,164)	150,836	...	150,836	...	134,721
...	...	...	...	...	...	...	...	24,000,000
...	36,982,460	215,000	(10,971,481)	26,225,979	...	26,221,614	4,365	47,805,641
...	76,712,470	215,000	(16,076,058)	60,851,412	...	60,846,311	5,101	85,046,287
<p>Contributions Cultural development and heritage Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage: Contributions to Canadian museums to support their public programming activities Contribution to the Canadian Museums Association Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums Contributions to Canadian organizations working in the areas of museums, archives, libraries and other related institutions in support of job initiatives Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development: Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware Contribution to the Edmonton concert hall Contributions to publishing and sound recording organizations to enhance their development and distribution: Contributions for the book publishing industry development program Contributions for the sound recording development program Contributions in support of broadcasting distribution Contributions to the Canada Television and Cable Production Fund Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development</p>								
...	2,259,750	3,597,000	(2,813,690)	3,043,060	...	3,043,060	...	2,234,775
...	314,250	...	...	314,250	...	282,825	31,425	314,250
...	200,000	...	(200,000)	...	...	...	...	...
...	...	...	3,651,313	3,651,313	...	3,636,313	15,000	3,027,185
...	6,648,280	115,000	999,374	7,762,654	...	7,762,654	...	7,648,937
...	2,000,000	...	200,000	2,200,000	...	2,200,000	...	3,308,408
...	16,830,000	14,308,000	(6,378,532)	24,759,468	...	24,756,696	2,772	19,100,123
...	4,200,000	6,700,000	(2,000,500)	8,899,500	...	8,899,500	...	4,200,000
...	5,100,000	...	500,000	5,600,000	...	5,600,000	...	5,600,000
...	100,000,000	...	18,000,000	118,000,000	...	118,000,000	...	82,000,000
...	650,000	...	865,083	1,515,083	...	1,515,083	...	1,714,393

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	390,000	...	...	390,000	...	...	575,000
...	475,000	...	...	475,000	...	...	475,000
...	6,477,000	3,000,000	(1,707,685)	7,769,315	...	...	4,870,208
...	...	...	1,300,000	1,300,000	...	...	832,000
...	...	...	586,315	586,315	...	...	302,500
...	...	...	1,625,300	1,625,300	...	...	1,835,450
...	...	...	78,400	78,400	...	...	...
...	...	...	...	...	...	...	7,767,051
...	145,544,280	27,720,000	14,705,378	187,920,461	49,197	...	145,805,280
Official languages							
Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence: including programs of summer language bursaries and assistance to independent schools and to associations of independent schools							
...	187,987,610	13,368,078	(3,644,182)	192,711,505	5,000,001	...	191,440,554
...	6,565,000	3,573,000	3,461,380	13,599,380	...	...	15,673,429
...	194,552,610	16,941,078	(182,802)	206,310,885	5,000,001	...	207,113,983
Participation							
Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day							
...	5,782,100	8,690,000	(2,613,750)	11,857,771	579	...	5,057,439
...	186,740	...	1,956,391	2,143,131	...	...	2,039,104
...	26,405,686	1,500,000	3,097,328	31,003,002	12	...	32,938,562
...	28,235,114	190,000	1,441,465	29,866,579	...	...	29,451,782

...	750,000	...	...	750,000	...	...	...	750,000	...	1,500,000
...	7,250,000	...	...	6,650,000	...	...	9	6,649,991	...	6,765,497
...	12,200,000	16,500,000	(1,299,613)	27,400,387	...	...	...	27,400,263	124	13,410,158
...	80,809,640	26,880,000	1,981,821	109,671,461	...	...	...	109,670,737	724	91,162,542
...	420,906,530	71,541,078	16,504,397	508,952,005	...	...	...	503,902,083	5,049,922	444,081,805
Program Summary by Activity										
...	152,995,210	27,720,000	12,882,008	193,597,218	...	...	...	193,548,021	49,197	152,322,613
...	226,831,690	16,941,078	(3,464,009)	240,308,759	...	...	...	235,308,022	5,000,737	237,837,296
...	117,792,100	27,095,000	(8,989,660)	135,897,440	...	...	...	135,892,351	5,089	138,968,183
...	497,619,000	71,756,078	428,339	569,803,417	...	...	...	564,748,394	5,055,023	529,128,092
Total Program										
Parks Canada Program										
Grants										
Development										
...	37,845	...	...	37,845	...	...	...	22,707	15,138	22,707
Contributions										
Operation										
...	282,000	...	255,000	537,000	...	...	...	536,510	490	732,648
Development										
...	2,030,155	...	392,000	2,422,155	...	...	...	2,421,558	597	11,305,564
...	2,000,000	...	(647,000)	1,353,000	...	...	...	1,353,000	...	...
...	4,030,155	...	(255,000)	3,775,155	...	...	...	2,421,558	1,353,597	11,305,564
...	4,312,155	...	...	4,312,155	...	...	...	2,958,068	1,354,087	12,038,212
Total—Contributions										
Program Summary by Activity										
...	282,000	...	255,000	537,000	...	...	...	536,510	490	732,648
...	4,068,000	...	(255,000)	3,813,000	...	...	...	2,444,265	1,368,735	11,328,271
...	4,350,000	...	...	4,350,000	...	...	...	2,980,775	1,369,225	12,060,919
Total Program										
...	501,969,000	71,756,078	428,339	574,153,417	...	...	...	567,729,169	6,424,248	541,189,011
Total Department										
National Archives of Canada										
Grants										
...	600,000	...	...	600,000	...	...	...	600,000	...	600,000
...	75,000	...	...	75,000	...	...	...	75,000	...	75,000
...	675,000	...	...	675,000	...	...	...	675,000	...	675,000
Total—Grants										

Transfer Payments—Concluded

Transfer Payments - Continued									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions									
Services, awareness and assistance									
...	675,000	...	...	675,000	711,185	(36,185)	...	...	761,436
Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services									
...	528,000	...	...	528,000	491,815	36,185	...	...	547,564
...	1,203,000	...	...	1,203,000	1,203,000	...	...	...	1,309,000
...	1,878,000	...	...	1,878,000	1,878,000	...	...	...	1,984,000
National Film Board									
Grants									
National Film Board operations									
...	12,000	...	...	12,000	7,500	4,500	...	...	11,500
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees									
Contributions									
National Film Board operations									
...	307,000	...	...	307,000	282,362	24,638	...	...	269,658
...	319,000	...	...	319,000	289,862	29,138	...	...	281,158
Total Program									
National Library									
Grants									
...	11,000	...	...	11,000	11,000	...	...	...	11,000
...	61,000	...	(8,018)	52,982	52,982	...	...	...	55,076
...	72,000	...	(8,018)	63,982	63,982	...	...	...	66,076
Total Program									

Status of Women—Office of the Co-ordinator

Grants

Office of the Co-ordinator
 Women's program—Grants to women's and other
 voluntary organizations for the purpose of
 furthering women's participation in Canadian
 society

...	8,165,000	250,000	...	8,415,000	8,415,000	...	...	8,165,000
...	8,165,000	250,000	...	8,415,000	8,415,000	...	...	8,165,000
...	512,403,000	72,006,078	420,321	584,829,399	578,276,013	6,453,386	...	551,685,245
				Total Program	Total Program			
				Total Ministry	Total Ministry			

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Canadian Identity Program				
Budgetary (respendable revenues)				
Cultural development and heritage	1,563,000	1,896,189	1,356,739	
Museum and heritage services				
Canadian audio-visual certification office	672,000	413,692	370,853	
Total Program—Budgetary	2,235,000	2,309,881	1,727,592	
Parks Canada Program				
Budgetary (respendable revenues)				
Operation	10,953,000	10,952,600	...	
Rentals, lands, buildings and concessions	25,663,000	25,662,800	...	
Entrance fees	11,911,000	11,910,800	...	
Camping and trailer permits	8,392,500	8,386,164	55,394,994	
Other revenues				
Parks Canada Enterprise Units Revolving Fund	56,919,500	56,912,364	55,394,994	
Townships Revolving Fund	4,341,000	4,247,183	3,566,467	
Total Program—Budgetary	70,971,500	67,484,034	66,148,290	
Total Department—Budgetary	73,206,500	69,793,915	67,875,882	
Canadian Radio-television and Telecommunications Commission				
Budgetary (respendable revenues)				
Broadcasting	8,867,000	8,867,000	9,533,334	
Telecommunications	7,819,000	7,819,000	7,797,677	
Executive management	6,979,000	6,979,000	6,754,000	
Corporate services	5,431,065	5,431,065	6,037,755	
Total Program—Budgetary	29,096,065	29,096,065	30,122,766	
National Film Board				
Budgetary (respendable revenues)				
National Film Board operations	1,650,000	1,046,036	1,851,423	
Film production services	2,500,000	1,793,205	2,745,587	
Print sales	4,750,000	3,735,845	3,299,346	
Rentals, royalties and miscellaneous	...	896,603	1,395,620	
Distribution services				
Total Program—Budgetary	8,900,000	7,471,689	9,291,976	
Public Service Commission				
Budgetary (respendable revenues)				
Training programs				
Staff Development and Training Revolving Fund	8,998,000	5,120,859	6,954,253	
Recoveries and service fees	...	1,775,837	2,998,000	
Subsidy				
Total Program—Budgetary	8,998,000	6,896,696	9,952,253	
Total Ministry—Budgetary	120,200,565	113,258,365	117,242,877	

Revenues

Department	Current year		Previous year	
	\$		\$	
Corporate Management Services Program				
Tax revenues—				
Goods and services tax	161,102		159,094	
Total tax revenues	161,102		159,094	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	629,823		...	
Adjustments to prior year's payables	316		54	
Sundries	...		960,981	
	630,139		961,035	
Proceeds from the disposal of surplus Crown assets	12,575		764,641	
Miscellaneous non-tax revenues	43,554		13,133	
Total non-tax revenues	686,268		1,738,809	
Total Program	847,370		1,897,903	
Canadian Identity Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,302		57,114	
Adjustments to prior year's payables	25,000		...	
	27,302		57,114	
Miscellaneous non-tax revenues—				
Proceeds from federal-provincial lotteries	52,233,166		51,313,568	
Sundries	50,983		45,839	
	52,284,149		51,359,407	
Total Program	52,311,451		51,416,521	
Parks Canada Program				
Tax revenues—				
Goods and services tax	4,389,695		3,733,755	
Total tax revenues	4,389,695		3,733,755	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,794,502		631,420	
Adjustments to prior year's payables	200,326		281,118	
	2,994,828		912,538	
Privileges, licences and permits	35,450		1,329	
Proceeds from sales	178		...	
Proceeds from the disposal of surplus Crown assets	757,028		...	
Miscellaneous non-tax revenues	151,345		242,828	
Total non-tax revenues	3,938,829		1,156,695	
Total Program	8,328,524		4,890,450	
Total Department	61,487,345		58,204,874	
Canada Information Office				
Non-tax revenues—				
Refunds of previous years' expenditures	2,410		...	
Miscellaneous non-tax revenues	123		30	
Total Program	2,533		30	
Canadian Radio-television and Telecommunications Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	17,910		27,624	
Adjustments to prior year's payables	...		67,756	
	17,910		95,380	
Privileges, licences and permits—				
Broadcasting licence fees	69,780,256		61,193,683	
Telecommunications fees	3,820,362		3,508,878	
	73,600,618		64,702,561	
Proceeds from the disposal of surplus Crown assets	9,456		26,245	
Miscellaneous non-tax revenues	290,163		70,775	
Total Program	73,918,147		64,894,961	

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
National Archives of Canada			National Library		
Tax revenues—			Tax revenues—		
Goods and services tax	7,231	4,952	Goods and services tax	32,346	28,029
Total tax revenues	7,231	4,952	Total tax revenues	32,346	28,029
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	41,834	10,898	Refunds of previous years' expenditures	23,149	122,554
Adjustments to prior year's payables	101,651	...	Adjustments to prior year's payables	125,084	...
	143,485	10,898		148,233	122,554
Service fees—			Service fees—		
Receipts from photoduplication services	152,973	118,855	Computerized library services	639,053	955,479
Proceeds from the disposal of surplus Crown assets	116,827	211,354	Library delivery service	79,959	87,200
Miscellaneous non-tax revenues	179,334	2,850	Duplication services	26,853	16,503
Total non-tax revenues	592,619	343,957		745,865	1,059,182
Total Program	599,850	348,909		11,525	18,815
National Battlefields Commission			Proceeds from the disposal of surplus Crown assets		
Tax revenues—					
Goods and services tax	11,625	4,325	Miscellaneous non-tax revenues	16,894	9,379
Total tax revenues	11,625	4,325	Total non-tax revenues	922,517	1,209,930
Non-tax revenues—			Total Program	954,863	1,237,959
Refunds of previous years' expenditures—			Public Service Commission		
Adjustments to prior year's payables	489	...	Tax revenues—		
	201	52	Goods and services tax	16,329	21,363
Proceeds from the disposal of surplus Crown assets			Total tax revenues	16,329	21,363
Miscellaneous non-tax revenues—			Non-tax revenues—		
Section 29.1 of the <i>Financial Administration Act</i>	442,262	342,919	Refunds of previous years' expenditures—		
Miscellaneous non-tax revenues	35,586	18,286	Refunds of previous years' expenditures	75,454	21,508
	477,848	361,205	Adjustments to prior year's payables	233,167	92,218
Total non-tax revenues	478,538	361,257		308,621	113,726
Total Program	490,163	365,582	Service fees	960,609	1,196,671
National Film Board			Proceeds from the disposal of surplus Crown assets	23,256	18,524
Tax revenues—			Miscellaneous non-tax revenues	42,770	43,160
Goods and services tax	267,197	292,501	Total non-tax revenues	1,335,256	1,372,081
Total Program	267,197	292,501	Total Program	1,351,585	1,393,444

Revenues—Concluded

	Current year	Previous year
	\$	\$
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditures	30,804	9,233
Adjustments to prior year's payables	13,093	11,706
	43,897	20,939
Proceeds from the disposal of surplus Crown assets	435	2,516
Total Program	44,332	23,455
Ministry Summary		
Tax revenues—		
Goods and services tax	4,885,525	4,244,019
Total tax revenues	4,885,525	4,244,019
Non-tax revenues—		
Refunds of previous years' expenditures	4,317,314	2,294,184
Privileges, licences and permits	73,636,068	64,703,890
Service fees	1,859,447	2,374,708
Proceeds from sales	178	...
Proceeds from the disposal of surplus Crown assets	931,303	1,042,147
Miscellaneous non-tax revenues	53,486,180	52,102,767
Total non-tax revenues	134,230,490	122,517,696
Total Ministry	139,116,015	126,761,715

SECTION 4

1997-98

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

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Department

Objective

The objective of the program is to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests and the protection of the health and safety of Canadians, and that citizenship, immigration, refugee and visitor policies and programs are managed consistent with Canada's domestic needs and capacities, and international commitments and responsibilities.

Activity Description

Citizenship registration and promotion

The Citizenship registration and promotion activity provides operational policy and program direction on all citizenship matters. It administers and interprets citizenship legislation and participates in community outreach functions to educate clients and the public about citizenship. Services are delivered by local offices serving major centres and outlying communities. These offices assess applications for citizenship grants, proofs and searches, grant citizenship to landed immigrants in Canada, conduct ceremonies to swear-in new Canadians, present citizenship certificates, and respond to inquiries from the public.

In-Canada service

In-Canada service performs detailed immigration secondary examination of persons seeking to enter Canada, immigrant and visitor services, case presentation and litigation, business immigration, and operates the case processing centres at Vegreville, Alberta, and Mississauga, Ontario. In-Canada

service plays a lead role in enforcement and interdiction, controlling illegal migration (through investigation, detention and removal), and managing sensitive cases.

Settlement

Settlement assists in the adaptation, settlement and integration of recently arrived permanent residents - immigrants and refugees - in order to achieve early participation in Canadian society.

International service

International service delivers Canada's immigration programs at Canadian missions abroad. This includes immigrant selection, non-immigrant processing, immigration health services, reporting and liaison, and control and interdiction. International service plays a lead role in international migration and refugee issues and in the coordination of the Department's international activities, particularly with respect to relations with Foreign Affairs and International Trade Canada, other countries and multilateral organizations.

Policy

The Policy activity develops the policy agenda for Citizenship and Immigration Canada; assesses the domestic and international environments; anticipates emerging issues and offers timely policy advice and leadership; develops policy proposals with respect to major issues and legal and institutional frameworks domestically and internationally; provides the Minister, Deputy Minister and senior departmental managers with timely policy advice; and supports the departmental executive team in the establishment of a strategic policy agenda.

Corporate services

Corporate services provides management direction, coordination and central administrative services to the Department to enable it to carry out its mission.

Immigration and Refugee Board of Canada

Objective

To meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention on the Status of Refugees and the 1967 Protocol to the Convention. The Board meets this objective by: determining claims to Convention refugee status made by persons from within Canada; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; conducting detention reviews for persons detained for immigration reasons; and, hearing appeals of persons who have been denied admission to or have been ordered removed from Canada, Canadian citizens and permanent residents whose family members have been refused landing in Canada, and the Minister of an adjudicator's decision to grant admission or not to order removal.

Activity Description

Immigration appeal

To hear appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees, or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Refugee determination

To hear and decide claims for refugee status within Canada.

Inquiries and detention reviews (adjudication)

To conduct inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and conduct detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

To provide the Board with a complete range of management processes and administrative services.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	284,353,000	...	...	284,353,000	1	Operating expenditures				
...	...	14,621,750	...	14,621,750	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of \$14,721,434 from Citizenship and Immigration Vote 10				
...	...	...	14,721,434	14,721,434		Transfer from Vote 10				
...	284,353,000	14,621,751	14,721,434	313,696,185		Total—Vote 1	301,583,507	12,112,678	...	329,111,134
...	...	...	...	...	2b	To write off from the Accounts of Canada 2,742 debits due to Her Majesty in right of Canada amounting to \$2,944,038—Transfer of \$2,944,038 from Citizenship and Immigration Vote 10				
...	...	1	...	1		Transfer from Vote 10				
...	...	...	2,944,038	2,944,038		Total—Vote 2b	2,669,616	274,423	...	1,660,437
...	7,500,000	...	...	7,500,000	5	Capital expenditures				
...	...	1	...	1	5b	Transfer of \$2,619,999 from Citizenship and Immigration Vote 10				
...	...	...	2,619,999	2,619,999		Transfer from Vote 10				
...	7,500,000	1	2,619,999	10,120,000		Total—Vote 5	9,978,427	141,573	...	9,361,961
...	256,235,000	...	...	256,235,000	10	Grants and contributions				
...	84,700,000	...	...	84,700,000	10a	Grant				
...	...	...	(14,721,434)	(14,721,434)		Transfer to: Vote 1				
...	...	...	(2,944,038)	(2,944,038)		Vote 2b				
...	...	...	(2,619,999)	(2,619,999)		Vote 5				
...	256,235,000	84,700,000	(20,285,471)	320,649,529		Total—Vote 10	304,559,433	16,090,096	...	298,921,970
...	48,645	...	...	48,645	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	48,645	...	...	48,645
...	27,032,000	...	...	27,032,000	(S)	Contributions to employee benefit	27,032,000	...	...	29,714,000
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	23,450,078	...	...	12,604,689
...	...	...	23,450,078	23,450,078	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>				
...	...	...	102,046	102,046	(S)	Court awards	102,046	...	...	132,747
...	...	...	3,414	3,414	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,414	...	...	40,688
37,095	...	...	88,190	125,285		Total budgetary	669,501,666	28,618,770	50,785	35,867
37,095	575,168,645	99,321,753	23,643,728	698,171,221					50,785	681,632,138

(S)	(L) Loans pursuant to section 119 of the <i>Immigration Act</i> , as last amended by TB 14449, Limit \$110,000,000 (Net)							
	54,758,089	...	1,974,872	(1,974,872)	54,758,089	...	1,974,872	(1,974,872)
	37,095	575,168,645	99,321,753	23,643,728	698,171,221	...	50,195,896	4,497,610
	54,758,089	...	1,974,872	(1,974,872)	54,758,089	...	50,195,896	4,497,610
	Total Department—							
	Budgetary							
	Non-budgetary							
	Immigration and Refugee Board of Canada							
	...	68,183,000	...	...	68,183,000	...	...	...
15	...	...	1,000,000	...	1,000,000	...	...	...
15b	...	...	1,301,819	...	1,301,819	...	...	...
	...	...	...	1,301,819	...	...	...	...
	...	68,183,000	1,000,000	1,301,819	70,484,819	...	...	68,956,393
(S)	...	8,844,000	...	...	8,844,000	...	...	8,395,000
(S)	25,000	...	...	12,843	37,843	...	25,000	12,843
	25,000	77,027,000	1,000,000	1,314,662	79,366,662	...	25,000	12,843
	62,095	652,195,645	100,321,753	24,958,390	777,537,883	...	28,643,770	63,628
	54,758,089	...	1,974,872	(1,974,872)	54,758,089	...	50,195,896	4,497,610

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority
(L) Non-budgetary authority (loan, investment or advance).
(I) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Citizenship registration and promotion	19,109,000	18,485,529	...	...	...	...	...	...	...	...	19,109,000	18,485,529
In-Canada service	192,658,000	184,662,554	...	...	...	...	...	...	...	...	192,658,000	184,662,554
Settlement—												
Budgetary	8,520,000	8,376,307	...	...	320,649,529	304,559,433	...	...	...	...	329,169,529	312,935,740
Non-budgetary	...	...	...	...	...	...	...	...	54,758,089	4,562,193	54,758,089	4,562,193
International service	31,685,000	29,474,297	...	...	...	...	...	...	...	...	31,685,000	29,474,297
Policy	8,541,000	8,288,587	...	...	...	...	...	...	...	...	8,541,000	8,288,587
Corporate services	106,888,692	105,676,532	10,120,000	9,978,427	...	...	...	...	...	...	117,008,692	115,654,959
Total Department—	367,401,692	354,963,806	10,120,000	9,978,427	320,649,529	304,559,433	...	...	...	...	698,171,221	669,501,666
Budgetary	...	...	...	...	...	...	...	...	54,758,089	4,562,193	54,758,089	4,562,193
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Immigration and Refugee Board of Canada												
Immigration appeal	4,505,699	4,505,699	...	...	...	...	...	...	...	...	4,505,699	4,505,699
Refugee determination	39,556,875	43,456,875	...	...	...	...	...	...	...	...	39,556,875	43,456,875
Inquiries and detention reviews (adjudication)	6,111,722	5,911,722	...	...	...	...	...	...	...	...	6,111,722	5,911,722
Corporate management and services	28,681,366	24,943,523	511,000	511,000	...	...	...	...	...	...	29,192,366	25,454,523
Total Program—Budgetary	78,855,662	78,817,819	511,000	511,000	...	...	...	...	...	...	79,366,662	79,328,819
Total Ministry—												
Budgetary	446,257,354	433,781,625	10,631,000	10,489,427	320,649,529	304,559,433	...	...	...	...	777,537,883	748,830,485
Non-budgetary	...	...	...	...	...	...	...	...	54,758,089	4,562,193	54,758,089	4,562,193

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates					Variance		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	90,000,000	...	...	90,000,000	90,000,000	...	...	90,000,000
...	...	84,700,000	(38,379,000)	46,321,000	46,321,000	...	...	63,275,000
...	90,000,000	84,700,000	(38,379,000)	136,321,000	136,321,000	...	...	153,275,000
Contributions									
Settlement									
...	45,792,000	...	...	45,792,000	37,202,086	8,589,914	...	33,961,982
...	14,300,000	...	11,045,000	25,345,000	25,037,890	307,110	...	14,619,850	
...	2,200,000	...	300,000	2,500,000	2,442,247	57,753	...	2,208,596	
...	2,000,000	...	(500,000)	1,500,000	1,406,567	93,433	...	1,373,155	
...	101,943,000	...	7,248,529	109,191,529	102,149,643	7,041,886	...	93,483,387	
...	166,235,000	...	18,093,529	184,328,529	168,238,433	16,090,096	...	145,646,970	
...	256,235,000	84,700,000	(20,285,471)	320,649,529	304,559,433	16,090,096	...	298,921,970	

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Non-budgetary (respendable receipts)			
Settlement			
Loan repayments—Section 119	54,758,089	12,918,449	11,854,837
Total Ministry—			
Non-budgetary	54,758,089	12,918,449	11,854,837

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	2,396	2,575
Total tax revenues	2,396	2,575
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	250,550	140,737
Refunds of previous years' expenditures—		
Recovery of bad debts	41,925	17,053
Salary overpayment	7,319	960
Recoverable adjustment assistance loans	409	896
Immigration adjustment assistance overpayments	109,364	7,764
Sundries	201,447	284,939
Refunds of previous years' expenditures	476,708	186,265
Adjustments to prior year's payables	2,093,184	1,541,213
	2,930,356	2,039,090
Privileges, licences and permits—		
Rights of landing	119,707,700	167,345,022
Citizenship rights fees	12,851,866	14,142,464
	132,559,566	181,487,486
Service fees—		
Change of citizenship	17,706,491	17,839,093
Citizenship status document	2,897,735	3,100,005
Application fees—		
Permanent residence	91,330,596	87,822,858
Business application	7,555,287	7,114,427
Dependant less than 19 years	7,737,152	7,465,619
Employment authorization	15,877,035	12,226,811
Employment authorization—Group of artists	1,754,762	2,397,962
Immigration status document	44,476,514	29,993,032
Visitor visa—Multiple entry	18,006,077	15,941,403
Visitor visa—Family rate	2,334,404	1,170,768
Alternate manner of examination	269,304	131,648
Replacement or certification of a document	566,871	866,078
Rate of exchange differential	48,052	41,306
Student authorization	11,153,486	10,440,442
Minor violation of <i>Immigration Act</i>	3,936,272	3,502,901
Rehabilitation - A19(1)(c.1)	90,296	118,396
Minister's consent to return	228,197	221,207
Assessment of eligible business or fund	...	12,000
Amendment of eligible business or fund	40,650	33,000

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Call out/overtime	1,857	2,580	Ministry Summary		
Order in council	37,737	36,028	Tax revenues—		
Family business	194,950	152,396	Goods and services tax	5,151	5,683
General services	776,506	404,299	Total tax revenues	5,151	5,683
Repayment of deportation	101,569	60,203	Non-tax revenues—		
Other services	3,642,488	6,994	Return on investments	250,550	140,737
Immigration administration fee—Transportation companies	4,839,426	6,295,312	Refunds of previous years' expenditures	3,231,322	2,337,873
	235,603,714	207,396,768	Privileges, licences and permits	132,559,566	181,487,486
			Service fees	235,603,714	207,396,768
Proceeds from the disposal of surplus Crown assets	88,190	41,104	Proceeds from sales	39,730	44,583
Miscellaneous non-tax revenues—			Proceeds from the disposal of surplus Crown assets	101,033	66,177
Gains on foreign currency transactions	88	929	Miscellaneous non-tax revenues	2,161,254	2,265,051
Crown owned housing rentals	486	6,877	Total non-tax revenues	373,947,169	393,738,675
Immigration Act penalties—Transportation companies	1,346	900	Total Ministry	373,952,320	393,744,358
Immigration Act fines	42,828	101,048			
Forfeitures	1,285,055	1,908,528			
Removal and detention costs	744,993	201,872			
Sundries	86,458	44,897			
	2,161,254	2,265,051			
Total non-tax revenues	373,593,630	393,370,236			
Total Department	373,596,026	393,372,811			
Immigration and Refugee Board of Canada					
Tax revenues—					
Goods and services tax	2,755	3,108			
Total tax revenues	2,755	3,108			
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	60,554	20,864			
Adjustments to prior year's payables	240,412	277,919			
	300,966	298,783			
Proceeds from sales	39,730	44,583			
Proceeds from the disposal of surplus Crown assets	12,843	25,073			
Total non-tax revenues	353,539	368,439			
Total Program	356,294	371,547			

SECTION 5

1997-98

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

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Department

Objective

The objective of the environment program is to make sustainable development a reality in Canada by helping present and future generations of Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Activity Description

A healthy environment

Canadians have concerns about risks to the environment from human activities and the danger that this poses for their own health, and the sustainability of the environment for future generations. They expect that environmental risks be understood, monitored and controlled or prevented. Environment Canada, drawing on its strength in science, responds to these environmental concerns by: providing scientific knowledge and expertise concerning the health of the environment and environmental stressors; developing national strategies and standards; ensuring that those strategies and standards are vigorously applied; and taking a leadership role in the international community in order to represent Canadian interests and advance domestic issues.

Safety from environmental hazards

The lives and property of Canadians are threatened by naturally occurring and human-induced environmental hazards; these range from severe weather and airborne volcanic ash to oil spills and tire fires. In order to minimize risk, Environment Canada, through its research and related scientific

activities, provides services to enable Canadians to protect themselves from hazards. It does this by providing Canadians with timely weather and environmental warnings, and services aimed at reducing the frequency and severity of environmental emergencies.

A greener society

Sustainable development has become a key goal of public policy, within Canada and internationally. The Department provides Canadians with useful and accessible information, readily applicable technologies and tools, and policies that integrate social, economic and environmental considerations, with a view to building their capacity to sustain the environment.

Administration

Canadians desire a lean, efficient, and accountable Government. In response, the Administration activity provides strong, integrated management for the Department. It also provides efficient and effective tools, technologies, and advice in support of operations and senior management.

Canadian Environmental Assessment Agency

Objective

To provide effective means of integrating environmental factors into federal planning and decision-making while taking into account public values and the goal of sustainable development by developing, managing and promoting an effective federal environmental assessment review process.

Activity Description

Canadian Environmental Assessment Agency

Provides national and international leadership as the recognized centre for environmental assessment expertise; supports the continuous improvement of the regulatory framework and develops clear, consistently applied rules for all stages of the environmental assessment process; facilitates the harmonization of federal environmental assessment activity across Government and with other jurisdictions; delivers high quality, professional services that assist departments and proponents in satisfying the requirements of the *Canadian Environmental Assessment Act* and the cabinet directive on the assessment of policies and programs; manages public consultations that are fair, impartial and credible, and that lead to better decision-making that furthers the objective of sustainable development; provides timely advice to the federal Government on the effective implementation of both the Act and the values on which it is based; and, continues to improve the efficiency of the federal environmental assessment process through measures such as cost recovery, and in so doing supports government-wide management reform initiatives.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	\$	\$					\$	\$
Department									
...	407,212,000	...	...	407,212,000	1	...	...	...	...
...	...	16,190,511	...	16,190,511	1a	...	...	...	...
...	...	9,202,330	...	9,202,330	1b	...	...	...	...
...	...	...	4,500,000	4,500,000		Transfer from TB Vote 5 ⁽¹⁾			
...	407,212,000	25,392,841	4,500,000	437,104,841		428,787,862	8,316,979	...	466,142,789
...	26,175,000	...	...	26,175,000	5	...	...	...	...
...	...	8,533,840	...	8,533,840	5a	...	...	...	...
...	...	1,829,913	...	1,829,913	5b	...	...	...	...
...	26,175,000	10,363,753	...	36,538,753		36,217,654	321,099	...	27,886,138
...	33,687,500	...	...	33,687,500	10	...	...	...	...
...	...	8,759,385	...	8,759,385	10a	...	...	...	...
...	...	741,907	...	741,907	10b	...	...	...	...
...	33,687,500	9,501,292	...	43,188,792		42,265,400	923,392	...	48,402,326
...	48,645	...	(627)	48,018	(S)	48,018	...	...	48,645
...	40,387,000	...	...	40,387,000	(S)	40,387,000	...	...	38,299,000
58,579	...	...	578,068	636,647	(S)	408,401	...	228,246	311,930
58,579	507,510,145	45,257,886	5,077,441	557,904,051		548,114,335	9,561,470	228,246	581,090,828
Total Department—Budgetary									
Canadian Environmental Assessment Agency									
...	9,143,000	...	...	9,143,000	15	...	...	...	...
...	...	863,250	...	863,250	15a	...	...	...	...
...	9,143,000	863,250	...	10,006,250		9,058,983	947,267	...	9,615,859
...	699,000	...	...	699,000	(S)	699,000	...	...	598,000
...	...	...	...	...	(S)	...	670	2,586	...
670	...	...	2,586	3,256		...	...	...	...
670	9,842,000	863,250	2,586	10,708,506		9,757,983	947,937	2,586	10,213,859
59,249	517,352,145	46,121,136	5,080,027	568,612,557		557,872,318	10,509,407	230,832	591,304,687
Total Ministry—Budgetary									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory Board Vote 5—Government contingencies.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
A healthy environment	213,095,650	204,813,922	5,552,170	5,239,862	24,357,249	23,605,507	9,296,484	9,296,484	...	...	233,708,585	224,362,807
Safety from environmental hazards	166,778,926	162,623,804	23,770,505	22,106,891	2,790,608	2,789,807	41,386,425	41,386,425	...	...	151,953,614	146,134,077
A greener society	100,836,178	105,137,007	6,196,189	8,073,245	15,784,893	15,678,545	19,442,741	19,442,741	...	...	103,394,519	109,446,056
Administration	68,075,496	67,686,292	1,019,889	797,656	256,042	191,541	504,094	504,094	...	...	68,847,333	68,171,395
Sub-total	548,806,250	540,261,025	36,538,753	36,217,654	43,188,792	42,265,400	70,629,744	70,629,744	...	...	557,904,051	548,114,335
Revenues netted against expenditures (70,629,744)		(70,629,744)		...	...	...	(70,629,744)		...	...		...
Total Department—Budgetary	478,176,506	469,631,281	36,538,753	36,217,654	43,188,792	42,265,400	...	...	...	...	557,904,051	548,114,335
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	10,210,206	9,376,361	151,000	150,833	1,058,000	506,074	710,700	275,285	...	...	10,708,506	9,757,983
Revenues netted against expenditures (710,700)		(275,285)		...	...	...	(710,700)	(275,285)	...	...	...	...
Total Program—Budgetary	9,499,506	9,101,076	151,000	150,833	1,058,000	506,074	...	...	...	...	10,708,506	9,757,983
Total Ministry—Budgetary	487,676,012	478,732,357	36,689,753	36,368,487	44,246,792	42,771,474	...	...	...	...	568,612,557	557,872,318

Transfer Payments

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						\$	\$		
\$	\$	\$	\$	\$	\$	Department Grants	\$	\$	\$	\$	\$
...	1,671,200	365,000	(1,522,448)	513,752	A healthy environment	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	513,752	...	...	...	1,334,212
...	17,000	...	...	17,000	Fur Institute of Canada		17,000	...	...	...	17,000
...	671,000	...	(356,348)	314,652	University Research Councils Program		314,652	...	...	...	3,907,000
...	2,800,000	...	...	2,800,000	Grant to the Wildlife Habitat Canada Foundation		2,065,167	734,833	...	...	1,673,514
...	5,159,200	365,000	(1,878,796)	3,645,404			2,910,571	734,833	...	...	6,931,726
...	850,000	...	(228,500)	621,500	Safety from environmental hazards		621,500	...	...	...	873,800
...	17,000	...	...	17,000	Meteorological research		17,000	...	...	...	17,000
...	867,000	...	(228,500)	638,500	Canadian Meteorological and Oceanographic Society		638,500	...	...	...	890,800
...	200,000	...	...	200,000	A greener society		200,000	...	...	...	1,700,000
...	...	...	528,854	528,854	Grant to the International Institute for Sustainable Development to support the operation of the Institute and the undertaking of sustainable development initiatives		528,854	...	...	...	410,476
...	200,000	...	528,854	728,854	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer		728,854	...	...	...	2,110,476
...	6,226,200	365,000	(1,578,442)	5,012,758	Items not required for the current year		4,277,925	734,833	...	...	9,933,002
...	125,000	...	(125,000)	...	Total—Grants		837,484	16	...	...	1,149,927
...	1,000,000	...	(162,500)	837,500	Contributions		2,500,000	...	...	...	2,500,000
...	2,500,000	...	...	2,500,000	A healthy environment		59,671	329	...	...	77,001
...	265,000	...	(205,000)	60,000	Contribution to the Organization for Economic Cooperation and Development—Chemicals controls program		185,996	...	...	...	214,598
...	144,000	...	41,996	185,996	Contribution for the Technological Development and Demonstration Program (TTDP)—St. Lawrence River		82,850	...	...	...	39,797
...	29,000	...	53,851	82,851	Contribution to the Province of Quebec for the St. Lawrence Action Team						
					Contributions to provinces towards federal-provincial water resources projects						
					Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species (CITES)						
					Contribution to the Convention on Wetlands of International Importance (RAMSAR)						

Available from previous years	Source of authorities			Total available for use	Disposition of authorities
	As shown in		Adjustments and transfers		
	Main Estimates	Supplementary Estimates			
\$	\$	\$	\$	\$	
...	13,000	...	500	13,500	Contribution to the Interjurisdictional Caribou Management Board
...	205,000	370,000	(175,000)	350,000	Contribution to the Fur Institute of Canada
...	2,932,300	...	(75,996)	2,856,304	Contributions under the North American Waterfowl Management Plan
...	180,000	...	...	180,000	Contribution to the World Wildlife Fund—Endangered Species Recovery Fund
...	1,136,000	34,000	82,232	1,252,232	Sustainable management program for the Fraser River Basin
...	200,000	...	...	200,000	Contribution to the University of Saskatchewan to establish a Canadian Wildlife Health Centre
...	325,000	...	...	325,000	Contribution to the Province of British Columbia and environmental non-government organizations (ENGOs)—Wildlife Strategy, Pacific Coast Joint Venture
...	260,000	...	65,000	325,000	Contribution to establish a Cooperative Wildlife Research Network
...	1,797,000	...	...	1,797,000	Contribution to the University of Guelph for the Canadian Network of Toxicology Centres
...	1,265,000	...	43,346	1,308,346	Contributions under the St. Lawrence Vision 2000: Community interaction program
...	54,000	...	(19,000)	35,000	Habitat enhancement program
...	476,000	...	(97,000)	379,000	Habitat protection program
...	2,250,000	...	...	2,250,000	Contributions under the Wildlife Habitat Compensation Program—Fraser River
...	2,900,000	...	(250,000)	2,650,000	Contribution to the University of Victoria to manage and operate the Canadian Climate Research Network
...	200,000	33,099	411,408	640,414	Contributions—Building International Partnership
...	...	1,189,435	(1,189,435)	...	Contributions under youth employment initiatives
...	...	165,000	(165,000)	...	Contribution to the Royal Society of Canada for the Global Change Program Secretariat
...	...	...	80,000	80,000	Contribution to support the Joint Action Group on environmental clean-up—Sydney Tar Ponds
...	...	...	883,594	883,593	Contribution—Multilateral fund of the Montreal Protocol
...	...	...	...	...	Contribution to the provinces for flood damage reduction studies and flood risk mapping
...	...	...	139,000	136,071	Contribution for the Science Horizon Program—
...	...	...	860,775	854,145	Human Resources Development Canada funds
...	...	...	78,225	75,435	Environment Canada funds
...	...	...	3,111	3,111	Contribution to the Canadian Petroleum Producers Association
...	...	...	295,000	295,000	Contribution under minister authority

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	34,542	34,542	1	...	...
...	...	...	107,000	107,000	...	...	...
...	...	...	114,500	114,500	64,500	...	...
...	...	...	256,042	256,042	64,501	...	...
...	27,461,300	9,136,292	1,578,442	38,176,034	37,987,475	188,559	38,469,324
Total—Contributions							
Departmental Summary by Activity							
...	23,415,500	2,106,534	(1,164,785)	24,357,249	23,605,507	751,742	29,133,473
...	2,710,000	103,308	(22,700)	2,790,608	2,789,807	801	3,010,993
...	7,562,000	7,291,450	931,443	15,784,893	15,678,545	106,348	16,257,860
...	...	...	256,042	256,042	191,541	64,501	...
...	33,687,500	9,501,292	...	43,188,792	42,265,400	923,392	48,402,326
Canadian Environmental Assessment Agency							
Contributions							
...	963,000	...	...	963,000	411,074	551,926	312,920
...	95,000	...	...	95,000	95,000	...	95,000
...	1,058,000	...	...	1,058,000	506,074	551,926	407,920
...	34,745,500	9,501,292	...	44,246,792	42,771,474	1,475,318	48,810,246

Details of Responsible Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$			
Budgetary (responsible revenues)						
A healthy environment						
Revenues received from other Government departments:						
Indian Affairs and Northern Development						
Arctic environmental strategy	468,995	468,995	355,500			
Other services	241,982	241,982	129,284			
National Defence						
Miscellaneous services	163,046	163,046	203,500			
Natural Resources						
Program of Energy Research and Development (PERD)	2,867,811	2,867,811	...			
Other departments	332,466	332,466	...			
Ocean dumping application fees	64,600	64,600	75,000			
Waste and contaminated soils	...	...	86,117			
Miscellaneous services	383,592	383,592	451,485			
External revenues:						
Information products						
Publications	95,135	95,135	71,864			
Training	53,640	53,640	134,770			
Other	13,362	13,362	39,113			
Scientific and professional services						
Hydraulics laboratory	144,834	144,834	55,272			
Air water interactions	24,698	24,698	30,391			
Quality assurance program	256,854	256,854	247,876			
Scientific and analytical projects - National Water Research Institute (NWRI)	473,968	473,968	683,993			
B.C. Laboratory Services Agreement	1,678,168	1,678,168	1,579,256			
Exhaust emissions testing	89,085	89,085	335,942			
Lake of the Woods/Lac Seul	186,918	186,918	190,861			
Wildlife studies and surveys	107,463	107,463	106,288			
Other	758,301	758,301	320,237			
Regulatory services						
Ocean dumping application fees	222,500	222,500	122,500			
Entry fee Cap Tourmente	174,241	174,241	111,391			
Shellfish area monitoring	21,816	21,816	139,488			
Other	74,633	74,633	68,443			
Realty revenue	386,541	386,541	123,779			
Miscellaneous	11,835	11,835	254,158			
	9,296,484	9,296,484	5,936,508			
Safety from environmental hazards						
Revenues received from other Government departments:						
Natural Resources						
Program of Energy Research and Development (PERD)	681,565	681,565	...			
Transport Canada						
Aviation weather services						
Automated weather observation stations	196	196	7,442,069			
Other services	373,241	373,241	...			
National Defence						
Canadian forces weather services	7,554,643	7,554,643	5,790,958			
Telecommunications associated services	...	...	119,333			
Search and rescue project	533,500	533,500	153,025			
Other services	244,313	244,313	226,315			
Other departments	...	...	579,816			
Miscellaneous services						
External revenues:						
Information products						
Data extractions/access	170,067	170,067	546,822			
Training	63,390	63,390	45,476			
Other	66,568	66,568	129,981			
Scientific and professional services						
NAVCAN services	22,467,498	22,467,498	5,334,494			
Bulletin Boards	101,421	101,421	122,915			
1-900 Weather information services	630,896	630,896	532,582			
Tailored weather forecasts	753,537	753,537	910,584			
Fire weather support - Forestry services	396,545	396,545	411,817			
Services to the private aviation sector	...	...	162,198			
Community based weather services	40,402	40,402	156,852			
Mesoscale community model	...	...	15,031			
Climate data services	1,661	1,661	251,833			
Climate data services - United Kingdom met office	...	...	75,000			
Services to the media sector	380,935	380,935	320,438			
Other	5,511,229	5,511,229	667,405			

Details of Respendable Amounts—Concluded

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year		Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$		\$	\$	\$
Sale of sponsorships/advertising	180,745	180,745	240,191	Scientific and professional services	574,942	574,942	161,003
Realty revenue	590,737	590,737	448,385	Meteorological services	350,330	350,330	3,325
Miscellaneous	643,336	643,336	398,025	Research and analysis	1,687,745	1,687,745	4,627,899
				Hydrometric services	1,082,875	1,082,875	548,726
				Other			
	41,386,425	41,386,425	25,964,781	Realty revenue	140,137	140,137	198,234
				Montreal Biosphere entry fees	82,343	82,343	125,637
				Other			18,174
				Miscellaneous			
					19,442,741	19,442,741	21,033,466
A greener society							
Revenues received from other Government departments:				Administration			
Natural Resources				Revenues received from other Government departments	445,680	445,680	8,966
Program of Energy Research and Development (PERD)	2,233,680	2,233,680	...	External revenues	58,414	58,414	4,418
Transport Canada					504,094	504,094	13,384
Other services				Total Department—Budgetary	70,629,744	70,629,744	52,948,139
Indian Affairs and Northern Development							
Hydrometric gauging stations—				Canadian Environmental Assessment Agency			
Yukon	129,075	129,075	62,950	Cost recovery from other Government departments for:			
Northwest Territories	368,000	368,000	459,578	Training, information and publications	120,100	34,002	66,963
Other services	200	200	146,853	External revenues for:			
Fisheries and Oceans				Training, information and publications	128,900	49,361	48,276
Ice services	10,344,786	10,344,786	12,960,100	Federal-provincial recoveries	461,700	191,922	145,173
Other services	164,795	164,795	56,949				
Canadian Heritage				Total Program—Budgetary	710,700	275,285	260,412
Hydrometric services	60,452	60,452	86,040				
Other departments:				Total Ministry—Budgetary	71,340,444	70,905,029	53,208,551
Miscellaneous services	1,118,143	1,118,143	364,777				
External revenues:							
Information products							
Data extracts/Access	429,794	429,794	737,822				
Publications	367,070	367,070	289,071				
Training activities/Products	91,282	91,282	132,123				
Other	15,620	15,620	3,122				

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	2,768,785	1,100,047	3,039	2,478
Total tax revenues	2,768,785	1,100,047	3,039	2,478
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of transfer payments	49,890	9,752	149	18,689
Reimbursement of operating and maintenance expenditures	281,922	1,106,543	74,652	...
Sundries	34,026	123,925	74,801	18,689
Adjustments to prior year's payables	900,966	1,089,824	2,586	670
	1,266,804	2,330,044	398,345	20
Privileges, licences and permits—				
Taxidermist and aviculture licences	27,750	28,660	475,732	19,379
Bird hunting permits	2,868,500	2,539,139	478,771	21,857
Other services	221,849	281,023		
	3,118,099	2,848,822		
Service fees—				
Hydrometric recoveries	1,138,049	368,149	2,771,824	1,102,525
Other water related recoveries	3,099,574	684,105	2,771,824	1,102,525
	4,237,623	1,052,254		
Proceeds from the disposal of surplus Crown assets	578,068	255,337	1,341,605	2,348,733
			3,118,099	2,848,822
Miscellaneous non-tax revenues	341,760	831,910	4,237,623	1,052,254
Total non-tax revenues	9,542,354	7,318,567	580,654	256,007
Total Department	12,311,139	8,418,414	740,105	831,930
			10,018,086	7,337,746
			12,789,910	8,440,271
Canadian Environmental Assessment Agency				
Tax revenues—				
Goods and services tax				
Total tax revenues				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures				
Adjustments to prior year's payables				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues				
Total non-tax revenues				
Total Program				
Ministry Summary				
Tax revenues—				
Goods and services tax				
Total tax revenues				
Non-tax revenues—				
Refunds of previous years' expenditures				
Privileges, licences and permits				
Service fees				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues				
Total non-tax revenues				
Total Ministry				

SECTION 6

1997-98

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance
Corporation

Canadian International Trade
Tribunal

Office of the Superintendent of
Financial Institutions

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<p>Department</p> <p>Financial and Economic Policies Program</p>	<p>• privatization of Crown corporations and other corporate holdings and the commercialization/privatization of Government services.</p>
<p>Objective</p>	<p>To assist the Government in deciding upon and implementing financial and other economic policies and programs.</p>
<p>Activity Description</p>	<p><i>Financial and economic policies</i></p> <p>The development of policies and provision of advice pertaining to:</p> <ul style="list-style-type: none"> • the domestic and international economic and financial situation and outlook; • the Government's overall fiscal framework, expenditure plan and resource allocation; • Government borrowing and debt management; • legislation governing federally-regulated financial institutions; • the Canadian tax system; • the economic and fiscal implications of micro-economic policies and programs including loans, investments and guarantees of the Crown; • federal-provincial fiscal and economic relations; • Canadian social policy and programs; • tariffs, international trade, development assistance and international financial relations; • financial and borrowing issues as they relate to Crown corporations; and
<p>Canada investment and savings</p>	<p>This activity provides for the operations and servicing costs of issuing debt instruments, including commissions, of the CIS, which is responsible for the Government's retail debt program.</p>
<p>Federal-Provincial Transfer Payments Program</p>	<p>Objective</p> <p>To provide funds for the operations and servicing costs of issuing debt instruments, including commissions, of the CIS, which is responsible for the Government's retail debt program.</p>
<p>Activity Description</p>	<p><i>Federal-Provincial Transfer Payments</i></p> <p>The provision of funds for payments to provincial and territorial governments under various statutory authorities.</p>
<p>Special Program</p>	<p>Objective</p> <p>To provide for a non-budgetary payment in respect of Canada's equity interest in the Hibernia Project.</p>
<p>Auditor General</p>	<p>Objective</p> <p>To provide audit and other appropriate information for use by the House of Commons in its scrutiny of Government programs, financial activities and environmental and sustainable development matters.</p>

Activity Description

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and interna-

tional trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments and determinations.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Department of National Revenue causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act* (the *CITT Act*) of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of National Revenue under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;

- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	49,004,000	...	...	49,004,000	1	Financial and Economic Policies Program				
...	...	10,427,000	...	10,427,000	1a	Program expenditures				
...	...	...	872,298	872,298		Transfer from TB Vote 5 ⁽¹⁾				
...	49,004,000	10,427,000	872,298	60,303,298		Total—Vote 1	59,237,877	1,065,421	...	52,202,904
...	280,000,000	...	...	280,000,000	5	Grants and contributions	208,003,913	71,996,087	...	333,618,729
...	...	49,426,118	...	49,426,118	6b	Forgiveness of certain debts and obligations due to Her Majesty in Right of Canada amounting to \$49,426,118 owed by the Government of the Republic of China	49,426,118	...	...	...
...	48,645	...	21	48,666	(S)	Minister of Finance—Salary and motor car allowance	48,666	...	...	48,645
...	191,000,000	...	(59,000)	190,941,000	(S)	Payments (encashment of notes) to International Development Association (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	190,941,000	...	...	199,000,000
...	31,800,000	...	(31,800,000)	...	(S)	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2). Limit is SDR 225,000,000				
310,278,251	...	...	...	310,278,251		Unused authority of SDR 161,602,414 at beginning of year (converted to Cdn \$ at that time)				
...	...	...	(3,400,038)	(3,400,038)		Exchange valuation adjustment to the unused authority at year end				
310,278,251	31,800,000	...	(35,200,038)	306,878,213		Total	30,524,445	...	276,353,768	33,094,406
...	5,721,000	...	...	5,721,000	(S)	Contributions to employee benefit plans	5,721,000	...	...	5,360,000
...	38,000,000	(8,229,611)	...	29,770,389	(S)	Purchase of domestic coinage	29,770,389	...	...	69,822,930
...	...	391,699	...	391,699	(S)	Payment of liabilities previously transferred to revenues	391,699	...	...	227,298
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	8,642	...	...	6,817
...	...	...	8,642	8,642	(S)	Spending of proceeds from the disposal of surplus Crown assets			16,823	...
16,823	...	...	12,279	29,102	(S)	Court awards	...	...	12,279	...
...	...	36,441	...	36,441	(S)	Net gain on exchange	36,441	...	...	...
...	...	102,253,347	...	102,253,347	(S)	Appropriations not required for the current year	102,253,347	...	...	1,000,000
...	...	...	...	...		Total budgetary	676,363,537	73,078,331	276,366,047	694,381,729
310,295,074	595,573,645	59,853,118	60,086,078	1,025,807,915		International Development Association				
					L10	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$196,000,000 to the				

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$					\$	\$		\$	\$	
...	40,000,000	...	...	...	40,000,000	20	The grants listed in the Estimates	40,000,000	...	...	50,000,000
...	30,000,000	...	130,870	...	30,130,870	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	30,130,870	...	...	30,130,870
...	8,292,000,000	483,600,000	92,043,006	8,867,643,006	8,867,643,006	(S)	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	8,867,643,006	...	...	8,728,180,000
...	12,500,000,000	(294,200,000)	(362,999)	12,205,437,001	12,205,437,001	(S)	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	12,205,437,001	...	...	14,911,213,000
...	(469,000,000)	...	5,206,891	(463,793,109)	(463,793,109)	(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(463,793,109)	...	...	(444,539,307)
...	(2,131,000,000)	3,000,000	19,885,000	(2,108,115,000)	(2,108,115,000)	(S)	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,108,115,000)	...	...	(2,014,608,000)
...	...	...	28,292,551	28,292,551	28,292,551	(S)	Public utilities income tax transfer (<i>Public Utilities Income Tax Transfer Act</i>)	28,292,551	...	...	20,790,931
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	5,979,000
...	19,382,000,000	204,477,075	145,195,319	19,731,672,394	19,731,664,459		Total Program—Budgetary	19,731,664,459	7,935	...	22,408,791,208		
Special Program													
70,008,098	...	...	977,238	70,985,336	977,238	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	977,238	...	70,008,098	637,567
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	961,000,000
70,008,098	...	...	977,238	70,985,336	977,238		Total budgetary	977,238	...	70,008,098	961,637,567
...	58,000,000	...	...	58,000,000	52,906,894	L25	Payments in respect of Canada's equity interest in the Hibernia Project (Gross)	52,906,894	5,093,106	...	53,833,197
2,000,000	...	...	...	2,000,000	...	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> . Limit \$75,000,000 (Gross)	...	...	2,000,000	...
2,000,000	58,000,000	...	...	60,000,000	52,906,894		Total non-budgetary	52,906,894	5,093,106	2,000,000	53,833,197
70,008,098	...	...	977,238	70,985,336	977,238		Total Program—Budgetary	977,238	...	70,008,098	961,637,567
2,000,000	58,000,000	...	...	60,000,000	52,906,894		Total Program—Non-budgetary	52,906,894	5,093,106	2,000,000	53,833,197
380,303,172	65,977,573,645	(4,235,669,807)	2,676,948,502	64,799,155,512	64,379,695,101		Total Department—Budgetary	64,379,695,101	73,086,266	346,374,145	69,248,551,100		
994,734,586	249,500,001	...	(16,672,319)	2,227,562,268	410,293,956		Total Department—Non-budgetary	410,293,956	5,938,106	1,811,330,206	424,479,601		

PUBLIC ACCOUNTS OF CANADA, 1997-98

6 . 8 FINANCE

PUBLIC ACCOUNTS OF CANADA, 1997-98

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities used in the current year		
Financial and Economic Policies Program																		
Financial and economic policies	42,947,000	40,106,954	...	593,012	...	...	...	...	...	609,939	...	...	...	...	42,947,000	40,090,027
Domestic courage	29,770,389	29,770,389	...	...	...	...	...	...	...	...	...	...	...	...	29,770,389	29,770,389
International financial organizations—																		
Budgetary	49,426,119	49,426,117	...	...	...	777,819,213	429,469,358	...	...	...	...	...	...	...	827,245,332	478,895,475
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,167,562,268	357,387,062
Administration	133,345,194	131,839,131	...	2,633,495	...	...	...	...	...	7,500,000	6,864,980	...	...	...	125,845,194	127,607,646
Sub-total—																		
Budgetary	255,488,702	251,142,591	...	3,226,507	...	777,819,213	429,469,358	7,500,000	7,474,919	...	...	...	...	...	1,025,807,915	676,363,537
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,167,562,268	357,387,062
Revenues netted against expenditures	(7,500,000)	(7,474,919)	...	...	...	...	...	(7,500,000)	(7,474,919)	...	...	...	...	...	...	...
Total Program—																		
Budgetary	247,988,702	243,667,672	...	3,226,507	...	777,819,213	429,469,358	...	...	...	...	...	...	...	1,025,807,915	676,363,537
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,167,562,268	357,387,062
Public Debt Program																		
Interest costs	43,624,161,452	43,624,161,452	...	...	...	...	...	...	...	...	...	...	...	...	43,624,161,452	43,624,161,452
Servicing and issuing costs	219,945,510	219,945,510	...	...	...	...	...	...	...	...	...	...	...	...	219,945,510	219,945,510
Canada investment and savings	126,547,268	126,547,268	35,637	35,637	...	...	...	...	...	...	...	...	...	...	126,582,905	126,582,905
Total Program—Budgetary	43,970,654,230	43,970,654,230	35,637	35,637	...	...	...	...	...	...	...	...	...	...	43,970,689,867	43,970,689,867
Federal-Provincial Transfer Payments Program—																		
Budgetary	...	...	...	...	...	...	19,731,672,394	19,731,664,459	...	...	...	...	...	...	19,731,672,394	19,731,664,459
Special Program—																		
Budgetary	70,985,336	977,238	...	...	...	...	...	...	...	...	...	...	...	...	70,985,336	977,238
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60,000,000	52,906,894
Total Department—																		
Budgetary	44,289,628,268	44,215,299,140	35,637	3,262,144	20,509,491,607	20,161,133,817	...	...	...	...	...	...	...	...	64,799,155,512	64,379,695,101
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,227,562,268	410,293,956

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$
Department Financial and Economic Policies Program							
Grants							
...	108,000,000	...	172,000,000	280,000,000	208,003,913	71,996,087	333,618,729
International financial organizations							
To meet commitments made by Canada under multilateral debt reduction agreements							
Contributions							
...	172,000,000	...	(172,000,000)	...	...	...	...
International financial organizations							
To meet commitments made by Canada under multilateral debt service reduction agreements							
Other transfer payments							
International financial organizations							
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>							
...	191,000,000	...	(59,000)	190,941,000	190,941,000	...	199,000,000
310,278,251	31,800,000	...	(35,200,038)	306,878,213	30,524,445	276,353,768	33,094,406
...	...	...	...	...	...	...	1,000,000
310,278,251	222,800,000	...	(35,259,038)	497,819,213	221,465,445	276,353,768	233,094,406
310,278,251	502,800,000	...	(35,259,038)	777,819,213	429,469,358	71,996,087	566,713,135
Federal-Provincial Transfer Payments Program							
Grants							
...	40,000,000	...	...	40,000,000	40,000,000	...	50,000,000
Grant to the province of Newfoundland and Labrador							
Other transfer payments							
...	1,120,000,000	12,077,075	...	1,132,077,075	1,132,069,140	7,935	1,121,644,714
...	30,000,000	...	130,870	30,130,870	30,130,870	...	30,130,870
...	8,292,000,000	483,600,000	92,043,006	8,867,643,006	8,867,643,006	...	8,728,180,000
...	12,500,000,000	(294,200,000)	(362,999)	12,205,437,001	12,205,437,001	...	14,911,213,000
...	(469,000,000)	...	5,206,891	(463,793,109)	(463,793,109)	...	(444,539,307)
...	(2,131,000,000)	3,000,000	19,885,000	(2,108,115,000)	(2,108,115,000)	...	(2,014,608,000)

(S) Public utilities income tax transfer									
...	...	28,292,551	28,292,551	...	...	28,292,551	...	...	20,790,931
...	...	...	...	...	...	...	...	...	5,979,000
...
...	19,342,000,000	204,477,075	145,195,319	19,691,672,394	19,691,672,394	19,691,664,459	7,935	...	22,358,791,208
...	19,382,000,000	204,477,075	145,195,319	19,731,672,394	19,731,672,394	19,731,664,459	7,935	...	22,408,791,208
Special Program									
Other transfer payments									
...	...	...	...	...	...	...	...	...	961,000,000
...	...	...	...	...	...	...	...	...	961,000,000
310,278,251	19,884,800,000	204,477,075	109,936,281	20,509,491,607	20,161,133,817	72,004,022	276,353,768	23,936,504,343	
Auditor General									
Contributions									
...	380,000	...	...	380,000	380,000	378,054	1,946	...	374,518
...	380,000	...	...	380,000	380,000	378,054	1,946	...	374,518
310,278,251	19,885,180,000	204,477,075	109,936,281	20,509,871,607	20,161,511,871	72,005,968	276,353,768	23,936,878,861	

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
Department						
Financial and Economic Policies Program						
Budgetary (respendable revenues)						
Financial and economic policies Administration	...	609,939	...	1,301,000	1,068,737	1,375,197
Expenditures for goods and services recovered from Treasury Board and the Office of the Comptroller General	7,500,000	6,864,980	5,078,254	...	...	3,178,204
Total Department—Budgetary	7,500,000	7,474,919	5,078,254			47,186
Canada Deposit Insurance Corporation						
Non-Budgetary (respendable receipts)						
Repayment of advances to the Corporation	...	460,000,000	872,000,000			
Total Program—Non-Budgetary	...	460,000,000	872,000,000			
Office of the Superintendent of Financial Institutions						
Budgetary (respendable revenues)						
Financial institutions supervision and actuarial services						
Assessments on:						
Canadian Payments Association	...	...	12,771			
Banks, trust and loan companies	...	...	14,010,042			
Insurance companies	...	...	21,672,584			
Investment companies	...	...	45,077			
Co-operative credit societies	...	...	342,352			
Supervision of financial institutions	40,216,000	35,380,332	...			
Supervision of pension plans	3,000,000	2,735,892	...			
	43,216,000	38,116,224	36,082,826			
Services provided to Canada Deposit Insurance Corporation						
Services provided to Canada Pension Plan	100,000	138,653	151,788			
Fees collected under <i>Pension Benefits Standards Act</i>	...	...	...
Other revenues netted against expenditures	...	...	...
Refunds of previous years' expenditures	...	...	...
Adjustments to prior year's payables	...	934,186	20,279			
Total Program—Budgetary	44,617,000	40,257,800	40,853,354			
Total Ministry—Budgetary	52,117,000	47,732,719	45,931,608			
Non-Budgetary	...	460,000,000	872,000,000			

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Financial and Economic Policies Program				
Tax revenues—				
Goods and services tax	18,508	20,641		
Total tax revenues	18,508	20,641		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Deposit Insurance Corporation	49,020,293	87,928,815		
Bank of Canada—Transfer of profit	1,509,375,812	1,310,053,569		
Canada Development Investment Corporation—				
Dividend	5,000,000	29,936,187		
Petro-Canada Limited—Dividend	14,323,130	9,878,021		
Federal-provincial fiscal				
arrangements	58,944	58,944		
Municipal Development and Loan				
Board	1,327,765	1,530,039		
Winter capital projects fund	51,047	1,836,506		
Jamaica	3,408,709	5,419,518		
United Kingdom—United Kingdom Financial Agreement				
Act, 1946	2,872,197	3,555,296		
Deferred interest	4,272,739	4,215,862		
International Monetary Fund—Enhanced Structural				
Adjustment Facility	32,637,889	27,675,758		
Ottawa Civil Service Recreational Association	4,400	7,414		
Foreign exchange accounts—				
International reserves held in the Exchange Fund Account—				
Transfer of profit	1,336,004,553	1,466,736,362		
International Monetary Fund—Subscriptions—Transfer				
of profit	43,311,343	33,124,055		
Cash and accounts receivable—Cash—				
Interest—Chartered banks	22,416,869	22,866,727		
Interest—Short term deposits	303,862,242	205,803,459		
Other accounts—				
Canadian Heritage—				
Canadian Heritage Revolving Funds	38,081	146,141		
Natural Resources—				
Natural Resources Revolving Funds	56,603	292,000		
Public Works and Government Services—				
Consulting and Audit Canada Revolving Fund	1,017,000	...		
Public Works and Government Services Revolving				
Funds	3,858,005	1,323,116		
Government Telecommunications and Informatics Services				
Revolving Fund	519,700	1,314,409		
Optional Services Revolving Fund	2,226,439	...		
Solicitor General—Correctional Service—				
CORCAN Revolving Fund				
	1,200,800	1,324,905		
	3,336,864,560	3,215,027,103		
Refunds of previous years' expenditures—				
Refund of salaries, goods and services	224,232	218,343		
Refund of transfer payments from provinces and	879,241	5,584,366		
territories	979,728	723,737		
Adjustments to prior year's payables				
	2,083,201	6,526,446		
Service fees—				
Fines, penalties and forfeitures	21,851	24,900		
Fees—Access to information	2,702	5,486		
	24,553	30,386		
Domestic coinage	102,803,327	445,000,411		
Proceeds from sales—				
Sale of other publications	126,499	158,048		
Proceeds from the disposal of surplus Crown assets				
	12,279	16,823		
Net gain on exchange				
Miscellaneous non-tax revenues—				
Unclaimed balances—Bank of Canada	...	2,228,578		
Transfer from the following accounts which were unclaimed				
or outstanding for ten years or more—Outstanding				
Imprest Account—				
Cheques	924,658	1,140,613		
Unclaimed cheques	13,207,466	11,572,214		
Unclaimed balances received from Bank of Canada in				
respect of chartered banks	23,813,064	...		
Recovery of employee pay deduction	...	10		
Other miscellaneous revenues	55,002	2,709,538		
Mortgage interest premium	625,923	338,013		
Profit on exchange	...	128		
	38,626,113	17,989,094		
Total non-tax revenues	3,693,950,516	3,726,468,123		
Total Program	3,693,969,024	3,726,488,764		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Public Debt Program		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Other accounts—		
Retirement of unmatured debt outstanding	1,510,074	...
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	1,444,937	1,866,933
Total Program	2,955,011	1,866,933
Total Department	3,696,924,035	3,728,355,697
Auditor General		
Tax revenues—		
Goods and services tax	27,459	25,049
Total tax revenues	27,459	25,049
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	28,711	65,503
Adjustments to prior year's payables	14,565	16,926
Service fees—		
Auditing services rendered to organizations	43,276	82,429
Proceeds from the disposal of surplus Crown assets	752,025	886,644
Miscellaneous non-tax revenues	2,441	10,554
	65,469	45,149
Total non-tax revenues	863,211	1,024,776
Total Program	890,670	1,049,825
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	2,445
Miscellaneous non-tax revenues—		
Miscellaneous	10	5
Total Program	10	2,450

	Current year	Previous year
	\$	\$
Office of the Superintendent of Financial Institutions		
Tax revenues—		
Goods and services tax	25,613	14,576
Total tax revenues	25,613	14,576⁽²⁾
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	1,059	1,275
Total non-tax revenues	1,059	1,275
Total Program	26,672	15,851⁽²⁾
Ministry Summary		
Tax revenues—		
Goods and services tax	71,580	60,266
Total tax revenues	71,580	60,266⁽²⁾
Non-tax revenues—		
Return on investments	3,338,374,634	3,215,027,103
Refunds of previous years' expenditures	2,126,477	6,611,320
Service fees	776,578	917,030
Domestic coinage	102,803,327	445,000,411
Proceeds from sales	126,499	158,048
Proceeds from the disposal of surplus Crown assets	15,779	28,652
Net gain on exchange	213,409,984	41,719,812
Miscellaneous non-tax revenues	40,136,529	19,901,181
Total non-tax revenues	3,697,769,807	3,729,363,557
Total Ministry	3,697,841,387	3,729,423,823⁽²⁾

(1) Interest unless otherwise indicated

(2) The Administration of Part I of the *Excise Tax Act* relating to the tax on insurance premiums was transferred to the Ministry of National Revenue. Therefore, the previous year's revenues have been restated by \$1,375,958.

SECTION 7

1997-98

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

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Department

Objective

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Activity Description

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services.

In addition to ensuring safe marine navigation, Marine communications and traffic services supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the

functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the safety of life at sea convention.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response is composed of the following major program areas: marine search and rescue; environmental, response and departmental national emergency preparedness; and, the promotion of boating safety to the marine public through prevention and regulation.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include; water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combated through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

The development and implementation of policies, plans and programs and the administration of statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other Government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries. The objectives of fisheries management are complemented through the delivery of capacity-reduction programs such as the Atlantic groundfish strategy and the northern cod adjustment and recovery program. These special programs address specific needs for a specified period of time.

Fish product inspection

Inspection services includes the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian-produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards and that imported fish and fish products meet acceptable standards of identity, quality and safety.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas of: Marine navigation services;

Marine communications and traffic services; Ice-breaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and operate the fleets is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other Government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and, development and promulgation of the Department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	845,510,000	...	...	845,510,000	1	Operating expenditures				
...	...	30,694,790	...	30,694,790	1a	Operating expenditures				
...	...	...	...	...	1b	Transfer of \$4,449,000 from Fisheries and Oceans Vote 5, and \$2,400,000 from Fisheries and Oceans Vote 10				
...	...	24,114,567	...	24,114,567		Transfer from: Vote 5				
...	...	...	4,449,000	4,449,000		Vote 10				
...	...	...	2,400,000	2,400,000		TB Vote 5 ⁽¹⁾				
...	...	...	23,695,000	23,695,000						
...	845,510,000	54,809,357	30,544,000	930,863,357		Total—Vote 1	917,466,697	13,396,660	...	965,175,838
...	113,254,000	...	...	113,254,000	5	Capital expenditures				
...	...	5,874,200	...	5,874,200	5a	Capital expenditures				
...	...	...	(4,449,000)	(4,449,000)		Transfer to Vote 1				
...	113,254,000	5,874,200	(4,449,000)	114,679,200		Total—Vote 5	101,379,214	13,299,986	...	94,406,910
...	41,103,100	...	...	41,103,100	10	Grants and contributions				
...	...	15,526,000	...	15,526,000	10a	Contributions				
...	...	...	(2,400,000)	(2,400,000)		Transfer to Vote 1				
...	41,103,100	15,526,000	(2,400,000)	54,229,100		Total—Vote 10	53,660,389	568,711	...	159,969,316
...	48,645	...	(4,032)	44,613	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	44,613	...	...	48,645
...	200,000	...	(222,627)	(22,627)	(S)	Liabilities under the <i>Fisheries Improvement Loans Act</i>	(22,627)	...	...	...
...	76,633,000	...	...	76,633,000	(S)	Contributions to employee benefit plans	76,633,000	...	...	72,485,000
...	...	...	41,237	41,237	(S)	Collection agency fees	41,237	...	...	18,439
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	98,492	...	...	760,645
1,300,000	...	...	1,841,967	3,141,967	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,162,487	...	979,480	887,996
...	...	...	82,216	82,216	(S)	Court awards	82,216	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	17,025
1,300,000	1,076,748,745	76,209,557	25,532,253	1,179,790,555		Total Department—Budgetary	1,151,545,718	27,205,357	979,480	1,293,769,814 ⁽²⁾

Freshwater Fish Marketing Corporation

L30b Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)

30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	(5,000,000)
30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	(5,000,000)
Total Program—Non-budgetary									
1,300,000	1,076,748,745	76,209,557	25,532,253	1,179,790,555	Total Ministry—				
30,000,000	...	...	...	30,000,000	Budgetary				
					Non-budgetary				
					1,151,545,718	27,265,357	979,480	1,293,769,814 ⁽²⁾	
					...	...	30,000,000	(5,000,000)	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, the Inspection Branch was transferred to the Ministry of Agriculture and Agri-Food. Therefore, the previous year's expenditures have been restated by \$30,081,814.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Marine navigation services	143,203,975	151,095,871		21,485,000	16,691,715		...	...		28,224,000	26,938,301		...	...		136,464,975	140,849,285	
Marine communications and traffic services	50,561,400	64,768,125		10,912,000	9,458,901		...	...		727,000	856,502		...	...		60,746,400	73,370,524	
Icebreaking operations	69,976,595	47,897,515		...	1,391		...	...		23,650,000	6,938,643		...	...		46,326,595	40,960,263	
Rescue, safety and environmental response	137,052,881	101,780,012		...	724,077		...	2,692,000	2,649,056	70,000	544,886		...	...		139,674,881	104,608,259	
Hydrography	27,063,207	33,959,966		...	...		...	70,000	64,000	...	...		...	...		27,133,207	34,023,966	
Fisheries and oceans science	127,297,288	115,309,104		...	14,734		...	1,144,700	1,117,816	...	...		...	...		128,441,988	116,441,654	
Habitat management and environmental science	48,111,131	47,644,153		...	5,557		...	510,700	527,202	...	...		...	...		48,621,831	48,176,912	
Fisheries management	187,814,309	174,553,003		...	5,352		...	49,627,073	49,117,688	...	...		...	...		237,441,382	223,676,043	
Harbours	40,556,281	40,000,497		...	11,582,000		...	16,652,880	100,000	...	...		...	...		52,238,281	57,953,377	
Fleet management	63,286,687	97,340,910		...	62,416,000		...	28,583,058	...	...	2,045,638		...	...		125,702,687	123,878,330	
Policy and internal services	169,425,128	161,062,511		...	8,284,200		...	62,000	62,000	773,000	2,738,955		...	...		176,998,328	187,607,105	
Sub-total—Budgetary	1,064,348,882	1,036,611,667		114,679,200	101,379,214		...	54,206,473	53,637,762	53,444,000	40,082,925		...	...		1,179,790,555	1,151,545,718	
Revenues netted against expenditures	(53,444,000)	(40,082,925)		...	...		...	...	...	(53,444,000)	(40,082,925)		...	...		...	...
Total Department—Budgetary	1,010,904,882	996,528,742		114,679,200	101,379,214		...	54,206,473	53,637,762	...	...		...	...		1,179,790,555	1,151,545,718	
Freshwater Fish Marketing Corporation—Non-budgetary	...	...		...	...		...	...	...	...	...		...	...		30,000,000	...	
Total Ministry—Budgetary	1,010,904,882	996,528,742		114,679,200	101,379,214		...	54,206,473	53,637,762	...	...		...	...		1,179,790,555	1,151,545,718	
Non-budgetary	...	...		...	...		...	...	...	...	...		...	...		30,000,000	...	

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						Variance	
\$	\$	\$	\$	\$		\$	\$	\$	\$
					Department Grants				
					Hydrography				
	46,000	...	...	...	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	46,000	...	...	5,000
					Fisheries and oceans science				
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	15,500	500	...	192,100
					Habitat management and environmental science				
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	50,000	...	...	...
					Fisheries management				
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,000	...	...	...
					Policy and internal services				
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	30,000	...	...	...
	157,000	...	(122,000)						
	214,000	...	(71,000)		Total—Grants	142,500	500	...	197,100
					Contributions				
					Icebreaking operations				
	26,000	...	(26,000)		Contribution to the Canadian Red Cross Society in respect of its boating safety program	...	...	...	146,355
					Rescue, safety and environmental response				
	1,500,000	1,000,000	...		Payment to the Regional Canadian Coast Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	2,457,056	42,944	...	1,401,361
	166,000	...	26,000		Contribution to the Canadian Red Cross Society in respect of its boating safety program	192,000	...	...	...
	1,666,000	1,000,000	26,000			2,649,056	42,944	...	1,401,361

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates			Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	...	24,000	24,000	18,000	6,000	...	...
...
...	5,700	...	310,700	308,760	1,940	...	18,700
...	...	652,000	818,000	793,556	24,444	...	...
...	...	...	...	...	...	...	529,190
...	5,700	652,000	1,128,700	1,102,316	26,384	...	547,890
...
...	...	...	280,700	273,252	7,448	...	...
...	...	300,000	180,000	203,950	(23,950)	...	...
...	...	300,000	460,700	477,202	(16,502)	...	...
...
...	...	...	100,000	100,000	...	...	...
...	9,050,000	...	8,424,565	8,424,565	...	...	9,699,252
...	1,028,000	...	1,028,000	1,043,943	(15,943)	...	1,094,380
...	962,000	...	962,000	556,280	405,720	...	431,174
...	423,400	...	423,400	423,400	...	...	415,100
...	3,125,000	...	2,264,825	2,241,266	23,559	...	5,778,111
...	175,000	...	...	...	...	...	...

Hydrography
Contributions under Youth Employment Initiatives

Fisheries and oceans science
Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues
Contributions under Youth Employment Initiatives
Items not required for the current year

Habitat management and environmental science
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues
Contributions under Youth Employment Initiatives

Fisheries management
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues
Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery

Contribution under the Canada-Newfoundland Cooperation Agreement for fishing industry development
Contribution to the Pacific Salmon Foundation
Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development
Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy

Contribution to the Salmon Sub-Committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements

Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements

...	24,200,000	...	481,200	24,681,200	24,591,662	89,538	...	28,595,121
...	200,000	...	(222,627)	(22,627)	(22,627)	...	...	...
<i>(S) Liabilities under the Fisheries Improvement Loans Act</i>								
...	...	7,500,000	(1,827,590)	5,672,410	5,672,410	...	...	...
...	...	...	...	5,000,000	5,000,000	...	...	...
...	...	675,000	42,300	717,300	713,336	3,964	...	1,102,830
...	...	375,000	...	375,000	372,453	2,547	...	...
...	39,163,400	13,550,000	(3,087,327)	49,626,073	49,116,688	509,385	...	110,410,642
Harbours								
...	...	...	100,000	100,000	100,000	...	...	...
Contributions to Long Cove Harbour Authority								
Policy and internal services								
...	228,000	...	(208,000)	20,000	20,000	...	...	90,000
...	...	...	12,000	12,000	12,000	...	...	...
...	228,000	...	(196,000)	32,000	32,000	...	...	60,000
...	41,089,100	15,526,000	(2,551,627)	54,063,473	53,495,262	568,211	...	159,772,216
Ministry Summary by Activity								
...	26,000	...	(26,000)	...	...	...	...	146,355
...	1,666,000	1,000,000	26,000	2,692,000	2,649,056	42,944	...	1,401,361
...	46,000	24,000	...	70,000	64,000	6,000	...	5,000
...	21,700	652,000	471,000	1,144,700	1,117,816	26,884	...	739,990
...	...	300,000	210,700	510,700	527,202	(16,502)	...	...
...	39,163,400	13,550,000	(3,086,327)	49,627,073	49,117,688	509,385	...	157,526,610
...	...	...	100,000	100,000	100,000	...	...	...
...	380,000	...	(318,000)	62,000	62,000	...	...	150,000
...	41,303,100	15,526,000	(2,622,627)	54,206,473	53,637,762	568,711	...	159,969,316

(S) Statutory transfer payment.

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Marine navigation services	26,650,000	26,897,029	17,024,306	...
Marine service fees	1,000,000	...	...	...
Federal-provincial partnerships	...	...	...	1,174,783
Employee deductions for employee housing	482,000	22,496	335,049	...
Prescott shops operations	90,000	...	11,564	752,439
Revenues from rentals and concessions	2,000	18,776	...	1,927,222
	28,224,000	26,938,301	17,370,919	1,756,895
Marine communications and traffic services				
Coast guard radio tolls	713,000	634,867	1,460,172	...
Recovery from Environment Canada	14,000	...	...	...
Employee deductions for employee housing	...	138,283	...	...
Revenues from rentals and concessions	...	30,183	...	...
Arctic resupply	...	3,943	...	...
Miscellaneous	...	49,226	322,120	...
	727,000	856,502	1,782,292	9,200,000
Icebreaking operations				
Eastern Arctic sealift	9,000,000	6,900,792	5,537,622	...
Arctic resupply	300,000	...	...	...
Marine service fees	14,350,000	...	...	...
Miscellaneous	...	37,851	46,662	...
	23,650,000	6,938,643	5,584,284	...
Rescue, safety and environmental response				
Small vessels regulations for capacity plates and construction decals	70,000	58,061	60,051	...
Miscellaneous	...	486,825	573,098	...
	70,000	544,886	633,149	...

Revenues

Department	Current year		Previous year	
	\$		\$	
Tax revenues—				
Goods and services tax	2,161,403		1,773,956	
Total tax revenues	2,161,403		1,773,956	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Freshwater Fish Marketing Corporation	...	116,364		
Canadian producers of frozen groundfish	...	25,000		
Groundfish processors	185,000	...		
	185,000	141,364		
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	1,350,606	2,433,792		
Sundries	2,500,780	1,939,038		
	3,851,386	4,372,830		
Privileges, licences and permits—				
Fees	273,781	1,000		
Licences	44,079,378	39,810,842		
Oyster leases	297,505	59,086		
Bait	40,336	33,823		
Vessel and fishermen registrations	3,554,701	3,498,531		
Small craft harbours—				
Wharfage, berthage and leases	2,506,499	2,799,984		
Licences	228,866	340,208		
Other wharf revenues	184,046	309,039		
	51,165,112	46,852,513		
Service fees—				
Rental of land, buildings, vehicles and machinery	249,579	267,354		
Sundries	82,894	97,591		
	332,473	364,945		
Proceeds from sales—				
Proceeds from sale of bait	478,218	556,421		
Proceeds from sale of publications	2,693,955	2,322,478		
Sundry sales	9,165	59,373		
	3,181,338	2,938,272		
Proceeds from the disposal of surplus Crown assets	1,841,967	1,409,259		
Miscellaneous non-tax revenues—				
Seizures and forfeitures	313,865	345,436		
Fines	1,190,253	1,966,089		
Sundries	627,990	28,212,993		
	2,132,108	30,524,518		
Total non-tax revenues	62,689,384	86,603,701		
Total Ministry	64,850,787	88,377,657⁽²⁾		

(1) Interest unless otherwise indicated.

(2) During the year, the Inspection Branch was transferred to the Ministry of Agriculture and Agri-Food. Therefore, the previous year's revenues have been restated by \$4,740,657.

SECTION 8

1997-98

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation
Canadian International Development
Agency

Export Development Corporation

International Development Research
Centre

International Joint Commission

NAFTA Secretariat, Canadian Section
Northern Pipeline Agency

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<p>Department</p> <p>Corporate services</p> <p>Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.</p>	<p>interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.</p>
<p>Objective</p> <p>To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.</p>	<p>Activity Description</p> <p><i>International business development</i></p> <p>Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating inward investment and technology flows.</p>
<p>Activity Description</p> <p><i>Trade and economic policy</i></p> <p>Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.</p>	<p>Activity Description</p> <p><i>Geographic programs</i></p> <p>Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and co-operation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.</p>
<p><i>International security and cooperation</i></p> <p>A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.</p>	<p>Objective</p> <p>To provide an effective, responsive Government-to-Government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.</p>
<p><i>Assistance to Canadians abroad (consular services)</i></p> <p>Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.</p>	<p>Canadian Commercial Corporation</p> <p>Objective</p> <p>To provide an effective, responsive Government-to-Government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.</p>
<p><i>Public diplomacy</i></p> <p>Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.</p>	<p>Canadian International Development Agency</p> <p>Objective</p> <p>To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic</p>
	<p>statement and the 6 program priorities.</p>

Three geographic branches - Africa and the Middle East, Asia and Americas - are responsible for planning and providing Canada's country-to-country ODA assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the 6 program priorities.

Countries in transition

The CEE program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, NGOs, academia, ethnic communities and all levels of Canadian governments. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve CIDA in the work of a very wide range of international organizations and institutions. These include the UN and its agencies - such as UNICEF - the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the 6 priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperator/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other Government departments, as well as specialised expertise on scientific and technical areas. In certain cases - e.g., Environmental assessment branch experts verify Agency compliance with legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the International assistance envelope and allocations on behalf of CIDA. It houses the Agency's library and document collections, as well as numerous national and international databases, and produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries -

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, filed-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA'S consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: Industrial cooperation, Voluntary sector and Scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The voluntary sector program focuses on grassroots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country

for example, through the Development assistance committee of the OECD. Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with Government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfil their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Personnel and administration branch and

the Corporate management branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and

- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including co-ordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great

Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objective

To implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA) by providing support to panels established under the NAFTA and by maintaining a court-like registry system relating to Chapters 11, 14, 19 and 20 panel, committee, and tribunal proceedings.

Activity Description

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or

application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement. In the administration of the dispute settlement provisions, the NAFTA Secretariat provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Activity Description

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
...	10,918,000	...	(161,301)	10,756,699	(S)	10,756,699	...	9,866,144	
...	...	...	1,351	1,351	(S)	1,351	...	...	730
2,888	...	...	7,666	10,554	(S)	...	2,888	7,666	21,175
2,888	1,683,782,000	122,494,679	(292,852)	1,805,986,715		1,803,686,930	2,292,119	7,666	1,849,494,164
International Financial Institutions Fund Accounts									
L30									
Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$200,000,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)									
...	1	...	199,999,999	200,000,000		159,008,478	40,991,522	...	51,989,544
International Financial Institutions Investment Accounts									
L35									
Payment not to exceed US \$4,465,910 to Multilateral Development Banks notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$6,037,910 on December 4, 1996, and to confirm that Canada's callable capital related to this payment is US \$218,812,604 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$10,003,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$388,940,823 (Gross)									
...	6,037,910	...	(6,037,910)	...	(S)	...	...	...	...
...	7,900,000	...	(7,900,000)	...		...	...	...	...
Caribbean Development Bank									
(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):									
Unused authority at beginning of year (converted to Cdn \$ at that time)									
67,838,169	...	...	...	67,838,169					

Exchange valuation adjustment to the unused authority

at year end

Total ⁽¹⁾

African Development Bank

(L) Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts

(Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽¹⁾

Asian Development Bank

Payment not to exceed US \$4,465,910 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$6,037,910 on December 4, 1996, and to confirm that Canada's callable capital related to this payment is US \$218,812,604 (Gross)

Issuance of non-interest bearing, non-negotiable demand mand notes in an amount not to exceed US \$3,349,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$164,109,441 (Gross)

(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts

(Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽¹⁾

Inter-American Development Bank

Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$6,653,569 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the Inter-American Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$224,831,382 (Gross)

67,838,169 1,734,666 1,734,666 69,572,835

655,352,056 655,352,056 6,279,028 6,279,028 661,631,084

6,277,950 6,277,950 ⁽²⁾

4,801,409 4,801,409

2,719,552,880 2,719,552,880 54,275,654 54,275,654 2,773,828,534

9,095,657 9,095,657

69,572,835

661,631,084

3,059,817

4,584,366

2,773,828,534

5,544,122

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
5,352,379,297	...	...	...	5,352,379,297	(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross); Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end Total ⁽¹⁾ Total non-budgetary	179,183,494	40,991,522	8,994,275,537	65,177,849
5,352,379,297	...	...	136,863,787	136,863,787						
8,795,122,402	13,937,911	...	405,390,240	9,214,450,553		Total Program— Budgetary Non-budgetary	1,803,686,930	2,292,119	7,666	1,849,494,164
8,795,122,402	13,937,911	...	405,390,240	9,214,450,553		Export Development Corporation	179,183,494	40,991,522	8,994,275,537	65,177,849
...	...	...	19,401,708	19,401,708	(S)	Administration expenses	19,401,708	...	...	17,819,729
...	...	...	(135,000,000)	...	(S)	Budgetary portion of authority granted pursuant to section 24 of the <i>Export Development Act</i> (see below) ⁽³⁾ Transfer from non-budgetary authority ⁽³⁾
...	135,000,000	...	16,964,086	16,964,086		Total budgetary authority related to section 24 ⁽³⁾	16,964,086	...	...	47,980,739
...	135,000,000	...	(118,035,914)	16,964,086		Appropriations not required for the current year	...	...	...	13,500,000
...	...	...	...	...		Total budgetary	36,365,794	...	...	79,300,468
...	135,000,000	...	(98,634,206)	36,365,794	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$1,500,000,000 (Gross)	...	...	516,800,000	...
516,800,000	...	...	...	516,800,000		(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	...	...
13,451,403,129	...	...	(343,559,923)	13,107,843,206	(S)	Total authorized limit of \$13,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23 ⁽³⁾	13,107,843,206	...
10,106,131,720	263,700,000	...	(156,627,181)	10,213,204,539						

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
International business development	209,567,450	202,260,883	4,080,500	4,074,987	16,852,900	16,843,302	3,050,000	2,955,445	...	...	...	...	227,450,850	220,223,727	...	...	...	...
Trade and economic policy	88,546,725	81,323,449	1,416,250	1,386,624	111,966,094	111,189,510	...	...	...	...	...	...	201,929,069	193,899,583	...	...	...	...
International security and cooperation	164,110,892	161,259,344	5,269,250	5,268,699	262,948,253	256,007,623	2,661,000	1,782,563	...	...	...	...	429,667,395	420,753,103	...	...	...	...
Assistance to Canadians abroad (consular services)	42,253,000	40,525,881	1,236,000	1,080,554	...	...	...	...	...	...	...	...	43,489,000	41,606,435	...	...	...	...
Public diplomacy	64,900,000	64,562,108	1,133,000	1,064,377	29,986,142	29,928,894	...	...	...	...	...	...	96,019,142	95,555,379	...	...	...	...
Corporate services—Budgetary	179,206,046	176,972,021	91,070,950	90,683,636	275,390	275,390	12,290,000	9,749,677	...	...	...	...	54,014,981	258,181,370	258,262,386	54,014,981	218,704	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Services to other Government departments	181,165,700	180,991,375	6,544,000	6,496,497	...	...	50,328,000	54,037,079	...	...	...	...	187,709,700	187,487,872	...	...	...	...
Passport services	76,477,148	51,481,569	3,561,204	3,561,204	...	...	...	...	...	...	...	...	29,710,352	1,005,694	...	...	...	...
Sub-total—Budgetary	1,006,226,961	959,376,630	114,311,154	113,616,578	422,028,779	414,244,719	68,329,000	68,524,764	...	...	...	...	1,474,237,894	1,418,713,163	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	54,014,981	2,182,704	2,182,704	54,014,981	2,182,704	...
Revenues netted against expenditures	(68,329,000)	(68,524,764)	...	...	...	...	(68,329,000)	(68,524,764)	...	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	937,897,961	890,851,866	114,311,154	113,616,578	422,028,779	414,244,719	...	...	...	...	...	...	54,014,981	2,182,704	2,182,704	54,014,981	2,182,704	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Commercial Corporation—Budgetary	10,742,000	10,738,154	...	...	...	...	...	...	...	...	...	...	...	...	...	10,742,000	10,738,154	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...
Canadian International Development Agency	64,781,268	64,624,085	...	...	672,178,241	672,178,241	...	...	...	...	...	...	...	...	...	737,549,203	736,802,326	...
Geographic programs	6,383,084	6,315,318	...	...	80,233,428	80,233,428	...	...	...	...	...	...	...	...	...	86,681,162	86,548,746	...
Countries in transition	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Multilateral programs—Budgetary	4,549,594	4,460,572	...	...	647,198,084	647,198,084	...	...	...	...	...	...	...	...	...	651,816,930	651,658,656	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,214,450,553	179,183,494	...
Canadian partnership	10,818,601	10,818,601	...	...	261,797,621	261,797,621	...	...	...	...	...	...	...	...	...	272,650,683	272,616,222	...
Policy	7,525,564	7,518,861	...	...	...	...	...	...	...	...	...	...	...	...	...	7,525,564	7,518,861	...

Communications	6,376,832	6,371,757	...	3,439,280	3,385,819	...	...	9,816,112	9,757,576
Corporate services	35,361,061	34,198,543	...	4,586,000	4,586,000	...	...	39,947,061	38,784,543
Total Program—	135,796,004	134,307,737	...	...	1,670,190,711	1,669,379,193	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	9,214,450,553	179,183,494
Export Development	...	...	...	...	...	...	...	...	...
Corporation—	...	...	...	...	...	...	...	...	...
Budgetary	36,365,794	36,365,794	...	...	...	...	...	...	36,365,794
Non-budgetary	...	...	...	...	...	...	...	23,820,883,659	(34,030,044)
International Development	...	...	...	...	...	...	...	...	...
Research Centre—	...	...	...	...	...	...	...	...	...
Budgetary	88,111,000	88,111,000	...	...	...	...	...	...	88,111,000
International Joint Commission	...	...	...	...	...	...	...	...	...
Operation and administration of the	...	...	...	...	...	...	...	...	...
Canadian Section Office	4,579,776	2,728,391	96,000	81,073	...	...	...	...	4,675,776
Operation and administration of the	...	...	...	...	...	...	...	...	...
Great Lakes Regional Office	2,116,800	1,756,628	39,200	25,256	...	...	...	...	2,156,000
Total Program—Budgetary	6,696,576	4,485,019	135,200	106,329	...	...	...	6,831,776	4,591,348
NAFTA Secretariat, Canadian	...	...	...	...	...	...	...	...	...
Section—	...	...	...	...	...	...	...	...	...
Budgetary	2,180,000	1,397,199	...	...	...	...	...	...	2,180,000
Northern Pipeline Agency	...	...	...	...	...	...	...	...	...
Regulation of construction of	...	...	...	...	...	...	...	...	...
the Alaska Highway Gas	...	...	...	...	...	...	...	...	...
Pipeline	254,000	170,256	...	...	...	...	...	...	254,000
Total Program—Budgetary	254,000	170,256	...	...	...	...	...	...	254,000
Total Ministry—	...	...	...	...	...	...	...	...	...
Budgetary	1,218,043,335	1,166,427,025	114,446,354	113,722,907	2,092,219,490	2,083,623,912	...	3,424,709,179	3,363,773,844
Non-budgetary	...	...	...	...	...	...	...	33,099,349,193	147,536,154

[illegible]

Contributions for Asia-Pacific International Business

...	1,052,000	...	(595,500)	456,500	Development	...	456,500	...	1,082,887
...	11,162,000	...	4,730,900	15,892,900		...	15,883,302	9,598	14,725,087
Trade and economic policy									
International Commodity Organizations (613,449 Netherlands Guilders)									
...	505,000	...	...	505,000		...	442,170	62,830	411,506
...	450,000	...	(89,684)	360,316		...	360,316	...	459,864
World Customs Organization (9,987,750 Belgian Francs)									
...	11,097,000	...	(2,950,575)	8,146,425		...	8,066,355	80,070	10,677,719
...	1,081,000	...	...	1,081,000		...	827,554	...	1,076,716
...	5,231,000	...	(877,645)	4,353,355		...	4,353,354	1	4,427,561
World Trade Organization (4,566,885 Swiss Francs)									
...	8,911,000	...	(392,162)	8,518,838		...	8,401,865	116,973	8,768,083
Organization for Economic Cooperation and Development (32,953,681 French Francs)									
Organization for Economic Cooperation and Development (Centre for Education and Research (668,103 French Francs))									
...	181,000	...	...	181,000		...	129,215	51,785	176,880
Nuclear Energy Agency of the Organization for Economic Cooperation and Development (1,860,914 French Francs)									
...	503,000	...	...	503,000		...	384,084	118,916	480,269
World Intellectual Property Organization (563,115 Swiss Francs)									
...	645,000	...	...	645,000		...	559,804	85,196	571,204
...	415,000	...	133,160	548,160		...	547,741	419	418,880
Asia-Pacific Economic Cooperation Secretariat									
Contributions to provinces to transfer revenues from softwood lumber product export fees									
...	...	87,046,000	78,000	87,046,000		...	87,045,822	178	...
...	...	...	...	78,000		...	71,230	6,770	...
Wassenaar arrangement									
...	29,019,000	87,046,000	(4,098,906)	111,966,094		...	111,189,510	776,584	27,468,682

International security and cooperation

Agency for Cultural and Technical Cooperation in Francophone Countries (45,973,778 French Francs)									
...	12,432,000	...	...	12,432,000		...	10,077,589	2,354,411	10,853,015
...	1,130,000	...	81,254	1,211,254		...	1,211,254	...	1,150,271
...	273,000	...	139,000	412,000		...	408,412	3,588	299,740
...	4,140,000	...	344,199	4,484,199		...	4,482,291	1,908	4,088,224
Commonwealth Secretariat (1,945,140 Pounds Sterling)									
...	1,304,000	...	173,777	1,477,777		...	1,369,564	108,213	1,268,558
Commonwealth Youth Program (612,720 Pounds Sterling)									
Food and Agriculture Organization (US \$12,012,000)									
...	16,458,000	...	(1,464,667)	14,993,333		...	14,970,111	23,222	14,149,475
...	1,919,000	...	16,346	1,935,346		...	1,935,345	1	1,807,063
...	12,523,000	...	(2,200,028)	10,322,972		...	10,322,971	1	10,050,498
...	382,000	...	...	382,000		...	357,393	24,607	356,204
International Maritime Organization (179,400 Pounds Sterling)									
...	12,971,000	...	(2,941,431)	10,029,569		...	9,611,824	417,745	13,854,287
North Atlantic Treaty Organization—Civil administration (288,091,008 Belgian Francs)									
...	2,756,000	...	...	2,756,000		...	2,311,210	444,790	2,562,242
...	542,000	...	12,108	554,108		...	554,108	...	592,700
North Atlantic Treaty Organization—Science programs (61,210,940 Belgian Francs)									
...	61,000	...	...	61,000		...	50,427	10,573	55,231
...	30,000	...	...	30,000		...	30,000	...	30,000
United Nations Fund for Indigenous Populations									
...	17,492,000	...	(3,408,000)	14,084,000		...	14,083,229	771	15,767,685
...	54,115,000	...	(6,655,851)	47,459,149		...	47,555,402	103,747	44,928,474
...	18,866,000	...	(991,465)	17,874,535		...	17,874,535	...	16,977,298

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	56,822,000	...	(18,244,000)	35,633,378	2,044,622	...	51,843,246
...	7,500,000	...	282,091	7,782,090	1	...	9,300,000
...	8,015,000	...	(2,616,155)	5,048,547	350,298	...	1,041,406
...	4,701,000	...	560,147	5,243,098	18,049	...	4,007,575
...	...	6,380,000	1,362,500	7,942,500	...	...	...
...	560,000	1,233,250	501,896	2,254,167	40,979	...	430,247
...	500,000	...	(500,000)	...	...	...	500,000
...	1,100,000	...	50,000	1,146,400	3,600	...	1,938,665
...	200,000	...	300,000	499,982	18	...	487,509
...	1,553,000	...	(163,341)	1,379,314	10,345	...	1,569,178
...	925,000	...	...	925,000	...	...	925,000
...	4,662,000	...	219,720	4,881,719	1	...	4,592,451
...	891,000	...	8,795	899,795	...	...	888,014
...	12,642,000	...	114,142	12,756,142	...	...	12,258,651
...	13,295,000	...	129,616	13,424,616	1	...	13,343,174
...	...	...	...	816,000	...	...	769,461
...	31,000	...	...	27,211	3,789	...	29,848
...	12,000	...	...	11,089	911	...	20,582
...	1,844,000	...	1,117,533	2,961,492	41	...	2,805,915
...	...	358,000	593,539	951,490	49	...	...
...	...	...	50,000	50,000	...	...	...
...	...	...	60,000	60,000	...	...	60,000
...	...	...	200,000	200,000	...	...	200,000
...	...	...	...	2,639,801	67,810	...	...
...	...	...	2,707,611	...	...	...	...
...	...	...	13,572	13,572	...	...	...
...	...	225,000	...	219,569	5,431	...	...
...	...	2,000,000	...	2,000,000	...	...	...
...	...	575,000	...	575,000	...	...	...

Fiscal year	Disposition of authorities			Used in the previous year
	Variance	Available	\$	
		for use in subsequent years		
	\$	\$	\$	
2012	1	73,501,381
2013	9,578	296,663,812
2014
2015
2016
2017
2018
2019	1	67,236,615
2020	1,000,000
2021
2022	29,572	8,605,391
2023	29,573	76,842,006
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Contributions

Geographic programs

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto

670,178,241 589,694 ... 720,241,972

Countries in transition

Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union

80,233,428 64,650 ... 97,361,184

Multilateral programs

Incentives to Canadian, international and developing country private investors, institutions, organizations and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto

580,000 705,419

Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

20,743,284 487 ... 66,279,116
11,399,452 ... 2,342,893

Contribution to the Inter-American Development Bank
Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

120,738,593 20,213 ... 84,741,073

Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto

1,878,403 2,563 ... 415,100
157,195,070 59,674 ... 154,483,601

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	94,097,000	6,635,000	136,752,511	136,747,626	4,885	...	143,959,312
...	61,700,000	...	52,886,287	52,886,284	3	...	60,148,330
...	155,797,000	6,635,000	189,638,798	189,633,910	4,888	...	204,107,642
Communications							
Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities							
...	3,531,000	...	3,439,280	3,385,819	53,461	...	3,017,306
...	1,045,565,000	(2,987,700)	1,101,398,835	1,100,626,468	772,367	...	1,179,211,705
Total—Contributions							
Other transfer payments							
Multilateral programs							
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>							
...	133,201,000	...	133,060,411	133,060,411	...	...	161,603,859

Canadian partnership
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto
Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto

Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities

Total—Contributions
Other transfer payments
Multilateral programs
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*

Program Summary by Activity

...	671,578,000	(3,473,660)	4,663,595	672,767,935	672,178,241	589,694	...	720,241,972
...	92,630,000	(1,852,040)	(10,479,882)	80,298,078	80,233,428	64,650	...	97,361,184
...	547,714,000	90,500,000	9,053,336	647,267,336	647,198,084	69,252	...	612,751,272
...	258,483,000	6,635,000	(3,285,918)	261,832,082	261,797,621	34,461	...	280,949,648
...	3,531,000	...	(91,720)	3,439,280	3,385,819	53,461	...	3,017,306
...	4,586,000	...	...	4,586,000	4,586,000	...	...	5,000,000
...	1,578,522,000	91,809,300	(140,589)	1,670,190,711	1,669,379,193	811,518	...	1,719,321,382
...	1,917,398,000	190,703,551	(15,882,061)	2,092,219,490	2,083,623,912	8,595,578	...	2,052,266,695

(S) Statutory transfer payment.

(1) For details of individual Peacekeeping Operations refer to Departmental Part III of the Estimates.

Details of Respendable Amounts

Department	Authorities available for use in the current year			Authorities used in the current year			Authorities used in the previous year		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department									
Budgetary (respendable revenues)									
International business development—									
Canadian business centres	50,000	9,173	51,766				9,687,520	9,474,723	
Trade fairs and investment/technology missions	3,000,000	2,946,272	64,824				709,318,456	656,457,804	
	3,050,000	2,955,445	116,590				719,005,976	665,932,527	
International security and cooperation—									
Canadian business centres	2,661,000	1,782,563	1,990,308						
Corporate services—									
International Telecommunication Services	2,090,000	1,515,448	...						
Training services by the Canadian Foreign Service Institute	5,000,000	4,222,597	...						
Real property services abroad	5,200,000	4,011,652	...						
	12,290,000	9,749,677	...						
Passport services—									
Passport fees	50,328,000	53,900,864	48,858,740						
Adjustments to prior year's payables	...	136,215	16,642						
	50,328,000	54,037,079	48,875,382						
Total budgetary	68,329,000	68,524,764	50,982,280						
Non-budgetary (respendable receipts)									
Loans and advances to personnel posted abroad	...								
Advances to fund posts abroad	...								
Total non-budgetary	...								
Total Department—									
Budgetary	68,329,000	68,524,764	50,982,280						
Non-budgetary	...	719,005,976	665,932,527						
Export Development Corporation									
Non-budgetary (respendable receipts)									
Loan repayments	151,300,000	168,460,662	104,208,851						
Total Program—Non-budgetary	151,300,000	168,460,662	104,208,851						
Total Ministry—									
Budgetary	68,329,000	68,524,764	50,982,280						
Non-budgetary	151,300,000	887,466,638	770,141,378						

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	3,467	1,732		
Total tax revenues	3,467	1,732		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Personnel posted abroad	383,036	524,146		
Other accounts—				
Interest on mission bank accounts	195,967	166,496		
	579,003	690,642		
Refunds of previous years' expenditures—				
Accountable advances	339,240	327,885		
Program for Export Market Development—				
Contributions	3,062,864	3,561,585		
Other grants and contributions	78,379	412,363		
Sundries	721,609	2,173,101		
Operating	4,298,822	4,068,833		
Capital	563,569	141,523		
Adjustments to prior year's payables	2,273,864	3,448,114		
	11,338,347	14,133,404		
Privileges, licenses and permits—				
Import/export permits	12,487,831	13,933,898		
Rental of staff accommodations	14,140,767	14,625,288		
Softwood lumber fees	97,108,106	40,825,310		
Consular fees—Passport purchase	37,837,938	34,235,413		
Sundries	340,981	760,265		
	161,915,623	104,380,174		
Service fees—				
Consular services	730,389	693,813		
Import/export permit fees—Softwood lumber	2,685,996	1,063		
Sundries	2,841	2,036		
	3,419,226	696,912		
Proceeds from sales—				
Sales of properties	53,369,410	16,864,759		
Sundries	37,928	1,578,510		
	53,407,338	18,443,269		
Proceeds from the disposal of surplus Crown assets	2,702,012	2,828,369		
Total non-tax revenues	241,585,578	149,089,244		
Total Department	241,589,045	149,090,976		
Canadian International Development Agency				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
International development assistance—Loans to developing countries	2,719,561	3,338,565		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	10,482,720	9,936,656		
Repayment of loans to developing countries	1,439,852	1,800,385		
Adjustments to prior year's payables	75,998	61,647		
	11,998,570	11,798,688		
Service fees—				
Services and commitment charges on loans to developing countries	157,579	166,033		
Proceeds from the disposal of surplus Crown assets	7,666	5,978		
Miscellaneous non-tax revenues	311,155	83,157		
Total Program	15,194,531	15,392,421		
Export Development Corporation				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Development of export trade	129,406,925	104,634,917		
Miscellaneous non-tax revenues—				
Sundries	10,230,979	41,550,883		
Total Program	139,637,904	146,185,800		

Revenues—Concluded

	Current year	Previous year
	\$	\$
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	267,250	310,234
Proceeds from the disposal of surplus Crown assets	151	...
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office— Windsor	178,569	312,188
Total Program	445,970	622,422
NAFTA Secretariat, Canadian Section		
Tax revenues—		
Goods and services tax	34	165
Total tax revenues	34	165
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	278,225	26,318
Adjustments to prior year's payables	...	...
	278,225	26,318
	1,041	406,160
Miscellaneous non-tax revenues	279,266	432,478
Total non-tax revenues	279,266	432,478
Total Program	279,300	432,643
Northern Pipeline Agency		
Non-tax revenues—		
Refunds of previous years' expenditures	54	...
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	98,432	87,502
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
Other	883	...
	129,715	117,902
Total Program	129,769	117,902
Ministry Summary		
Tax revenues—		
Goods and services tax	3,501	1,897
Total tax revenues	3,501	1,897
Non-tax revenues—		
Return on investments	132,705,489	108,664,124
Refunds of previous years' expenditures	23,882,446	26,268,644
Privileges, licences and permits	161,915,623	104,380,174
Service fees	3,576,805	862,945
Proceeds from sales	53,407,338	18,443,269
Proceeds from the disposal of surplus Crown assets	2,709,829	2,834,347
Miscellaneous non-tax revenues	19,075,488	50,386,764
Total non-tax revenues	397,273,018	311,840,267
Total Ministry	397,276,519	311,842,164

(1) Interest unless otherwise indicated.

SECTION 9

1997-98

PUBLIC ACCOUNTS OF CANADA

Governor General

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Ministry summary	9.3
Program by activity	9.4
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Objective

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Activity Description*Governor General*

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours System, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	9,234,000	...	...	9,234,000	1	Program expenditures	9,940,876	...	9,544,328
...	...	...	...	500,000	1b				
...	...	...	207,660	207,660					
...	9,234,000	500,000	207,660	9,941,660	(S)	Salary of the Governor General (<i>Governor General's Act</i>)	784	...	...
...	92,000	...	7,550	99,550	(S)	Annuities payable under the <i>Governor General's Act</i>	99,550	...	97,775
...	254,000	...	(4,502)	249,498	(S)	Contributions to employee benefit plans	249,498	...	245,371
...	908,000	...	...	908,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	908,000	...	792,000
929	...	...	1,762	2,691			...	1,762	...
929	10,488,000	500,000	212,470	11,201,399		Total Ministry—Budgetary	11,197,924	1,762	10,679,474

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total
	Total		Total		Total		Total		Total		
	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	8,960,534	8,957,059	...	...	...	...	...	...	8,960,534	8,957,059	
Honours	1,624,831	1,624,831	...	...	...	...	...	...	1,624,831	1,624,831	
Former Governors General	354,536	354,536	...	...	261,498	261,498	...	...	616,034	616,034	
Total Ministry—Budgetary	10,939,901	10,936,426	...	...	261,498	261,498	...	...	11,201,399	11,197,924	

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Variance	Used in the current year	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	11,000	...	1,000	12,000	...	...	12,000
...	254,000	...	(4,502)	249,498	...	249,498	245,371
...	265,000	...	(3,502)	261,498	...	261,498	257,371

Grants
Former Governors General
Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities
(S) Annuities payable under the Governor General's Act

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	9,552	3,920
Total tax revenues	9,552	3,920
Non-tax revenues—		
Refunds of previous years expenditures	...	6,000
Proceeds from the disposal of surplus Crown assets	1,762	929
Miscellaneous non-tax revenues	120,394	24,795
Total non-tax revenues	122,156	31,724
Total Ministry	131,708	35,644

SECTION 10

1997-98

PUBLIC ACCOUNTS OF CANADA

Health

Department

**Hazardous Materials Information
Review Commission**

Medical Research Council

**Patented Medicine Prices Review
Board**

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Department

Objective

The objective of the Health Program is to protect, preserve and improve all aspects of Canadians' health.

Activity Description

Food safety, quality and nutrition

Identifies, advises on, assesses and manages risks and benefits to human health associated with food to ensure that the Canadian food supply is safe, nutritious and of high quality.

Drug safety, quality and effectiveness

Identifies, advises on, assesses and manages risks and benefits to human health associated with the manufacture, sale and use of drugs and cosmetics.

National health surveillance

Provides national leadership and coordination in the identification, investigation, monitoring and control and prevention of human disease through national surveillance and disease control programs including monitoring the occurrence and cause of communicable and non-communicable diseases.

Pest management regulatory agency

Protects human health, safety and the environment by minimizing the risks associated with pesticides while enabling access to pest management tools, such as pest control products and alternative pest management strategies.

Programs and services

Provides programs and national leadership in health promotion, disease prevention and fitness; promotes research and the development of expertise in the physical and mental health, social and fitness fields; provides national leadership and professional and consultative services to aid in the development, operation and change of health and social programs; and undertakes activities in the areas of AIDS, drug abuse, family violence, women, seniors and children, particularly those at risk.

Health insurance

Administers the *Canada Health Act*; monitors and assesses the compatibility of provincial and territorial health care insurance plans with the *Canada Health Act*; develops expertise in, and provides assistance to, health insurance plans and programs; and provides policy advice on the *Canada Health Act*.

Indian and northern health services

Assists Inuit, status Indians and residents of the Yukon to attain a level of health comparable to that of other Canadians living in similar locations by providing or arranging for the provision of health-related goods and services to this population when they are not provided by provincial or territorial health insurance plans or programs, or through other forms of third party coverage.

Environmental quality and hazards

Identifies, advises on, assesses and manages the risks and benefits to human health and safety associated with natural and technological environments, medical and radiation-emitting devices, and with chemical and other consumer products.

Public service health

Provides a program of occupational and environmental health services which protects and preserves the health of federal public servants, as it relates to the work place, under authority delegated by the Treasury Board.

Health advisory and assessment services

Assists Canadians, and/or the travelling public in protecting and preserving their health or determines their medical eligibility for certain benefits and types of licenses by providing professional advice and assistance in the areas of civil aviation medicine, emergency services, medical-advisory services and quarantine and regulatory services.

Policy and consultation

Supports the development and delivery of health programs by undertaking health policy research and analysis; developing and coordinating the strategic planning process within the Department; managing consultation strategies and coordinating Federal/Provincial/Territorial consultations; managing the Women's Health Bureau; coordinating the administration of the access to information and privacy legislation in the Department; developing Canada's position on international health issues, advising on bilateral relations with foreign governments; monitoring international health matters; managing program evaluation; coordinating departmental communications activities; and providing technical services to support the Department's communications responsibilities.

Program management

Provides the Minister, the Deputy Minister and the Associate Deputy Minister with advice and support; provides related professional organizations, associations, interest groups and the public with

assistance and information in the appropriate subject areas; is the focal point for liaison and coordination with the provincial and territorial ministers of Health and for monitoring the work of federal-provincial advisory committees and working groups; and provides services to the Department in the areas of planning and financial administration, human resources, information management, internal audit and assets management.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada

toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act, Canada Labour Code (Act)* and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or

regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Patented Medicine Prices Review Board

Objective

To contribute to Canadian health care by ensuring that prices of patented medicines are not excessive.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also reports annually to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	912,450,000	...	...	912,450,000	1	Operating expenditures			
...	...	59,863,754	...	59,863,754	1a	Operating expenditures Transfer to Vote 10			
...	...	...	(36,337,447)	(36,337,447)					
...	912,450,000	59,863,754	(36,337,447)	935,976,307		Total—Vote 1	900,646,671	35,329,636	887,155,892
...	11,417,000	...	...	11,417,000	5	Capital expenditures			
...	...	...	(2,061,300)	(2,061,300)		Transfer to Vote 10			
...	11,417,000	...	(2,061,300)	9,355,700		Total—Vote 5	9,345,151	10,549	22,919,442
...	562,041,000	...	...	562,041,000	10	Grants and contributions			
...	...	63,095,365	...	63,095,365	10a	Grants and contributions			
...	...	11,138,865	...	11,138,865	10b	Transfer of \$36,337,447 from Health Vote 1, and \$2,061,300 from Health Vote 5			
...	...	36,337,447	...	36,337,447		Transfer from: Vote 1			
...	...	2,061,300	...	2,061,300		Vote 5			
...	562,041,000	74,234,230	38,398,747	674,673,977		Total—Vote 10	673,949,142	724,835	639,886,329
...	48,645	...	21	48,666	(S)	Minister of Health—Salary and motor car allowance	48,666	...	48,645
...	48,101,000	...	...	48,101,000	(S)	Contributions to employee benefit plans	48,101,000	...	46,804,000
...	...	163,113,400	(152,695,500)	10,417,900	(S)	Payments for insured health services and extended health care services	10,417,900	...	(96,000,600)
...	...	...	11,789	11,789	(S)	Refunds of amounts credited to revenues in previous years	11,789	...	903,245
45,621	...	...	307,205	352,826	(S)	Spending of proceeds from the disposal of surplus Crown assets	307,208	...	729,419
45,621	1,534,057,645	297,211,384	(152,376,485)	1,678,938,165		Total Department—Budgetary	1,642,827,527	36,065,020	1,502,446,372 ⁽¹⁾
Hazardous Materials Information Review Commission									
...	1,030,000	...	...	1,030,000	15	Program expenditures			
...	...	54,550	...	54,550	15a	Program expenditures			
...	1,030,000	54,550	...	1,084,550	(S)	Total—Vote 15	1,067,216	17,334	962,284
...	133,000	...	...	133,000	(S)	Contributions to employee benefit plans	133,000	...	127,000
...	...	...	46,323	46,323	(S)	Refunds of amounts credited to revenues in previous years	46,323	...	110,862
...	1,163,000	54,550	46,323	1,263,873		Total Program—Budgetary	1,246,559	17,334	1,200,146

Medical Research Council

20	Operating expenditures	8,330,000	...	...	8,330,000	...	...	...	8,110,101
20b	Transfer of \$500,000 from Health Vote 25	217,796	...	...	217,796	...	...	429,077	...
	Transfer from Vote 25	...	...	500,000	...	...	...	...	...
	Total—Vote 20	8,330,000	217,796	500,000	9,047,796	...	...	8,618,719	...
25	Grants	228,620,000	...	...	228,620,000	...	...	...	...
	Transfer to Vote 20	...	...	(500,000)	(500,000)	...	...	...	...
	Total—Vote 25	228,620,000	...	(500,000)	228,120,000	...	...	228,090,711	233,754,971
(S)	Contributions to employee benefit plans	616,000	...	...	616,000	...	...	616,000	538,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	1,641	8,508	...	...	6,867	1,641
6,867		...	...	...	...	...	...	...	...
6,867	Total Program—Budgetary	237,566,000	217,796	1,641	237,792,304	1,641	465,233	237,325,430	242,403,072
Patented Medicine Prices Review Board									
30	Program expenditures	2,478,000	...	...	2,478,000	...	...	...	...
30a	Program expenditures	...	330,889	...	330,889	...	...	393,966	2,812,249
30b	Program expenditures	...	145,000	...	145,000	...	...	...	...
	Total—Vote 30	2,478,000	475,889	...	2,953,889	...	...	2,559,923	...
(S)	Contributions to employee benefit plans	339,000	...	...	339,000	...	...	339,000	289,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	591	635	...	...	591	111
44		...	...	...	...	...	...	...	...
44	Total Program—Budgetary	2,817,000	475,889	591	3,293,524	591	393,966	2,899,514	3,101,360
52,532	Total Ministry—Budgetary	1,775,603,645	297,959,619	(152,327,930)	1,921,287,866	1,884,299,010	36,941,553	1,749,150,950⁽¹⁾	47,303

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(1) During the year, the Food Directorate was transferred to the Ministry of Agriculture and Agri-Food. Therefore, the previous year's expenditures have been restated by \$9,320,000.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Food safety, quality and nutrition	34,709,847	33,519,772	...	...	...	...	...	...	...	2,306,000	691,019	...	...	...	...	32,403,847	32,828,753	...
Drug safety, quality and effectiveness	56,438,159	54,058,090	...	...	2,495	6,642,594	6,642,594	35,935,000	35,510,205	...	...	...	...	...	...	27,145,753	25,192,974	...
National health surveillance	46,968,906	45,344,357	...	...	...	55,500	55,500	...	...	...	...	...	...	...	...	47,024,406	45,399,857	...
Pest management regulatory agency	27,430,207	23,095,107	...	...	...	...	...	10,747,000	7,468,908	...	...	...	...	...	...	16,683,207	15,626,199	...
Programs and services	78,599,307	67,772,707	...	...	...	161,009,777	161,009,777	...	...	...	...	...	...	...	...	239,609,084	228,782,484	...
Health insurance	1,428,182	1,428,182	...	...	...	10,417,900	10,417,900	...	...	...	...	...	...	...	...	11,846,082	11,846,082	...
Indian and northern health services	573,791,110	569,156,984	...	...	...	443,938,282	443,213,447	9,200,000	7,029,514	...	...	...	...	...	...	1,008,529,392	1,005,340,917	...
Environmental quality and hazards	44,432,071	42,883,083	...	...	2,018	1,870,000	1,870,000	4,303,000	2,184,537	...	...	...	...	...	...	41,999,071	42,570,564	...
Public service health	25,889,870	22,611,969	...	...	...	...	...	4,472,000	2,266,935	...	...	...	...	...	...	21,417,870	20,345,034	...
Health advisory and assessment services	7,023,008	7,023,008	...	...	...	...	...	1,799,000	529,989	...	...	...	...	...	...	5,224,008	6,493,019	...
Policy and consultation	38,279,580	29,869,601	...	...	...	27,908,721	27,908,721	...	...	...	...	...	...	...	...	66,188,301	57,778,322	...
Program management	119,600,341	109,333,114	...	9,355,700	9,340,638	33,249,103	33,249,103	1,338,000	1,299,533	...	...	...	...	...	...	160,867,144	150,623,322	...
Sub-total	1,054,590,588	1,006,095,974	...	9,355,700	9,345,151	685,091,877	684,367,042	70,100,000	56,980,640	...	...	...	...	...	...	1,678,938,165	1,642,827,527	...
Revenues netted against expenditures (70,100,000)	...	(56,980,640)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	984,490,588	949,115,334	9,355,700	9,345,151	685,091,877	684,367,042	...	...	...	...	...	...	...	...	...	1,678,938,165	1,642,827,527	...
Hazardous Materials Information Review Commission—Budgetary	1,244,357	1,227,023	19,516	19,516	...	...	...	...	...	...	...	...	...	...	...	1,263,873	1,246,539	...
Medical Research Council	...	...	...	...	...	228,120,000	228,090,711	...	...	...	...	...	...	...	...	228,120,000	228,090,711	...
Grants and scholarships Administration	9,469,304	9,088,571	203,000	146,148	...	...	...	...	...	...	...	...	...	...	...	9,672,304	9,234,719	...
Total Program—Budgetary	9,469,304	9,088,571	203,000	146,148	228,120,000	228,090,711	...	...	...	...	...	...	...	...	...	237,792,304	237,325,430	...
Patented Medicine Prices Review Board—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	3,238,435	2,844,425	55,089	55,089	...	...	...	...	...	...	...	...	...	...	...	3,293,524	2,899,514	...
Total Ministry—Budgetary	998,442,684	962,275,353	9,633,305	9,565,904	913,211,877	912,457,753	...	...	...	...	...	...	...	...	...	1,921,287,866	1,884,299,010	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	15,000	...	(15,000)	...	...	...	...
Food safety, quality and nutrition National Food Distribution Centre							
...	9,450,000	...	(1,479,735)	7,970,265	7,970,265	...	4,872,319
Programs and services Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research							
...	500,000	...	...	500,000	500,000	...	750,000
...	2,000,000	...	...	2,000,000	2,000,000	...	2,000,000
Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities							
...	400,000	...	(245,745)	154,255	154,255	...	1,196,486
...	...	...	...	...	...	...	2,749,000
...	12,350,000	...	(1,725,480)	10,624,520	10,624,520	...	11,567,805
Grant to the National Cancer Institute of Canada to permit the awarding of research grants under the Breast Cancer Research Challenge							
Grants to incorporated local or regional non-profit Aboriginal organizations and institutions for the purpose of performing community assessments or developing proposals to operate early intervention programs for Aboriginal pre-school children and their families							
...	500,000	...	(144,635)	355,365	355,365	...	294,000
Items not required for the current year							
...	100,000	...	...	100,000	100,000	...	100,000
...	5,000	...	...	5,000	5,000	...	5,000
...	105,000	...	...	105,000	105,000	...	105,000
Indian and northern health services							
Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies							
...	100,000	...	...	100,000	100,000	...	100,000
...	5,000	...	...	5,000	5,000	...	5,000
...	105,000	...	...	105,000	105,000	...	105,000
Environmental quality and hazards World Health Organization International Commission on Radiological Protection							
Policy and consultation Grant to the Canadian Health Services Research Foundation to assist in the establishment and management of the Health Services Research Fund							
...	11,000,000	...	...	11,000,000	11,000,000	...	11,000,000
...	...	11,389,965	...	11,389,965	11,389,965	...	...
Grant to provinces and territories for pharmaceutical objectives							
...

Transfer Payments—Continued

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	97,000	480,000	...	577,000	577,000	...	...	597,000
...	...	50,000	...	50,000	50,000	...	...	...
...	...	...	...	...	...	...	...	1,355,938
...	11,097,000	11,919,965	...	23,016,965	23,016,965	...	...	12,952,938
...	24,067,000	11,919,965	(1,885,115)	34,101,850	34,101,850	...	...	24,919,743
Total—Grants								
Contributions								
Drug safety, quality and effectiveness								
Contribution to the Canadian Blood Agency—Transition funding towards the setting up of the Canadian Blood Services								
...	...	...	6,391,011	6,391,011	6,391,011	...	...	...
...	...	...	251,583	251,583	251,583	...	...	530,110
...	...	...	6,642,594	6,642,594	6,642,594	...	...	530,110
National health surveillance								
Contributions made to non-profit organizations engaged in activities related to health protection								
...	...	...	55,500	55,500	55,500	...	...	80,000
Programs and services								
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health								
...	21,209,000	...	573,124	21,782,124	21,782,124	...	...	33,607,513
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research								
...	14,215,000	3,900,000	709,090	18,824,090	18,824,090	...	...	16,276,250
Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants in support of the National AIDS Program								
...	12,038,000	...	(468,625)	11,569,375	11,569,375	...	...	11,833,912

Contributions to groups of seniors, non-profit organizations, professional associations, educational institutions, health or social service agencies, other para-public organizations, businesses, labour, and provincial, territorial, and local governments in order to improve the health, well-being, and independence of seniors in situations of risk and prevention of risk situations; support innovative projects that include a plan for evaluating and sharing results with others; and increase partnerships among other seniors, businesses, government and non-governmental organizations

Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada

Contributions supporting administrative and project costs of various national fitness and other organizations and agencies to encourage participation in physical activity

Contributions supporting the administrative and project expenses of ParticipACTION's public service advertising campaign designed to enhance Canadians' awareness and appreciation of the benefits of physical activity

Contributions to incorporated local or regional non-profit Aboriginal organizations and institutions for the purpose of developing early intervention programs for Aboriginal pre-school children and their families

Contributions to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs across Canada

Health insurance

(S) Payments under the Federal-Provincial

Fiscal Arrangements Act:

Canada Health Act deduction

Insured health services program

Extended health care services program

Indian and northern health services

Contributions for integrated Indian and Inuit community based health care services

Payment to Indian bands, associations or groups for the control and provision of health services

Payment to Indian bands, associations or groups for the provision and control of non-insured health benefits

...	7,016,000	...	(6,693,835)	322,165	372,165	...	...	17,762,434
...	42,185,000	23,000,000	(3,659,430)	61,525,570	61,525,570	...	...	56,937,012
...	1,737,000	...	613,000	2,350,000	2,350,000	...	...	4,017,250
...	700,000	...	...	700,000	700,000	...	...	847,750
...	18,645,000	...	166,933	18,811,933	18,811,933	...	...	16,191,336
...	...	12,355,400	2,144,600	14,500,000	14,500,000	...	...	...
...	117,745,000	39,255,400	(6,615,143)	150,385,257	150,385,257	...	...	157,473,457
...	...	...	(771,000)	(771,000)	(771,000)	...	...	(2,022,000)
...	...	145,966,800	(151,275,200)	(5,308,400)	(5,308,400)	...	...	(90,299,200)
...	...	17,146,600	(649,300)	16,497,300	16,497,300	...	...	(3,679,400)
...	...	163,113,400	(152,695,500)	10,417,900	10,417,900	...	...	(96,000,600)
...	200,873,000	2,000,000	2,397,412	205,270,412	205,270,412	...	...	202,813,461
...	93,000,000	9,458,865	23,257,205	125,716,070	124,991,235	724,835	...	91,713,794
...	10,000,000	...	1,344,111	11,344,111	11,344,111	...	...	8,050,597

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	\$	\$				Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	70,125,000	...	11,330,639	81,455,639	81,455,639	...	72,839,065
...	12,500,000	...	255,100	12,755,100	12,755,100	...	20,221,233
...	2,226,000	...	89,591	2,315,591	2,315,591	...	2,135,890
...	907,000	...	(324,061)	582,939	582,939	...	907,000
...	1,053,000	...	(2,945)	1,050,055	1,050,055	...	895,193
...	2,700,000	...	...	2,700,000	2,700,000	...	15,887,000
...	1,100,000	...	(707,000)	393,000	393,000	...	1,025,286
...	394,484,000	11,458,865	37,640,052	443,582,917	442,858,082	724,835	416,488,519
...	...	...	1,600,000	1,600,000	1,600,000	...	...
...	...	...	165,000	165,000	165,000	...	1,145,202
...	...	...	1,765,000	1,765,000	1,765,000	...	1,145,202
...	3,058,600	...	(1,711,800)	1,346,800	1,346,800	...	529,000
...	2,672,400	...	(177,444)	2,494,956	2,494,956	...	2,672,400

Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for non-insured health services

Contributions for national Indian and Inuit time limited special initiatives

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities

Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health

Contribution to the Government of the Yukon for the construction of the Whitehorse General Hospital

Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment

Environmental quality and hazards

Contributions towards the tobacco control enforcement program

Contributions made to non-profit organizations engaged in activities related to health protection

Policy and consultation

Contributions to provinces, territories and nationally recognized associations and agencies for the development of health information systems

Contribution to the Canadian Institute for Health Information

Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care

system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)

Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research

...	...	11,600,000	(11,600,000)	...	1,050,000	...	1,050,000	...	...
...	5,731,000	11,600,000	(12,439,244)	...	4,891,756	...	4,891,756	...	3,201,400
...	4,073,200	...	(98,709)	3,974,491	...	...	3,974,491	...	4,710,805
...	15,940,800	...	13,333,812	29,274,612	...	...	29,274,612	...	31,337,093
...	20,014,000	...	13,235,103	33,249,103	...	...	33,249,103	...	36,047,898
...	537,974,000	225,427,665	(112,411,638)	650,990,027	...	724,835	650,265,192	...	518,965,986
Departmental Summary by Activity									
...	15,000	...	(15,000)	...	6,642,594	...	6,642,594	...	...
...	...	...	55,500	...	55,500	...	55,500	...	530,110
...	130,095,000	...	(8,340,623)	161,009,777	...	...	161,009,777	...	80,000
...	...	39,255,400	(152,695,500)	10,417,900	...	...	10,417,900	...	169,041,262
...	394,984,000	11,458,865	37,493,417	443,938,282	...	724,835	443,213,447	...	(96,000,600)
...	105,000	...	1,765,000	1,870,000	...	...	1,870,000	...	416,782,519
...	16,828,000	23,519,965	(12,439,244)	27,908,721	...	...	27,908,721	...	1,250,202
...	20,014,000	...	13,235,103	33,249,103	...	...	33,249,103	...	16,154,338
...	562,041,000	237,347,630	(114,296,753)	685,091,877	...	724,835	684,367,042	...	36,047,898
...	...	...	...	...	...	...	...	...	543,885,729
Medical Research Council									
Grants									
...	228,620,000	...	(500,000)	228,120,000	...	29,289	228,090,711	...	233,754,971
...	228,620,000	...	(500,000)	228,120,000	...	29,289	228,090,711	...	233,754,971
...	790,661,000	237,347,630	(114,796,753)	913,211,877	...	754,124	912,457,753	...	777,640,700

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Food safety, quality and nutrition	2,306,000	691,019	1,042,494
Drug safety, quality and effectiveness	35,935,000	35,510,205	24,748,506
Pest management regulatory agency	10,747,000	7,468,908	178,966
Indian and northern health services	9,200,000	7,079,514	9,581,467
Environmental quality and hazards	4,303,000	2,184,537	3,744,578
Public service health	4,472,000	2,266,935	927,598
Health advisory and assessment services	1,799,000	529,989	302,948
Program management	1,338,000	1,299,533	976,617
Total Ministry— Budgetary	70,100,000	56,980,640	41,503,174

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	50,984	511,256
Total tax revenues	50,984	511,256
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	1,991,689	3,142,095
Refunds of capital expenditures	2,836	64,813
Refunds of transfer payments	1,520,281	1,159,371
Sundries	...	2,204
Adjustments to prior year's payables	6,912,044	7,660,206
	10,426,850	12,028,689
Privileges, licences and permits—		
Food and drug analysis fees	175	7,900
Service fees—		
Inpatient services	225	3,947
Outpatient services	1,375,738	1,158,682
Cost sharing agreements	444,872	3,936,643
Staff accommodation	563,840	742,073
Concessions	107,354	101,344
Sundries	111,782	108,753
	2,603,761	6,051,442
Proceeds from sales—		
Dietary revenues	730	49,136
Pharmacy revenues	3,252	98,279
Sundries	19	590
	4,001	148,005
Proceeds from the disposal of surplus Crown assets	307,205	730,592
Miscellaneous non-tax revenues—		
Food and drug penalties	446,067	131,000
Food and drug seizures	...	50
Opium and narcotic penalties	2,549,870	3,431,828
Opium and narcotic seizures	7,628	12,200
Interest—Blue Cross (Non-insured health benefit)	199,529	1,050,953
Interest on overdue accounts	391,721	28,167
Sundries	3,760,863	4,316,394
	7,355,678	8,970,592
Total non-tax revenues	20,697,670	27,937,220
Total Department	20,748,654	28,448,476

	Current year	Previous year
	\$	\$
Hazardous Materials Information Review Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	...	1,257
Service fees	484,005	443,613
Total Program	484,005	444,870
Medical Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	892,691	397,742
Adjustments to prior year's payables	79,980	...
Proceeds from the disposal of surplus Crown assets	972,671	397,742
Miscellaneous non-tax revenues—		
Sundries	1,641	6,867
	24	50
Total Program	974,336	404,659
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	337	3,008
Adjustments to prior year's payables	33	...
Proceeds from the disposal of surplus Crown assets	370	3,008
Miscellaneous non-tax revenues—		
Penalties	591	111
	1,200,023	55
Total Program	1,200,984	3,174
Ministry Summary		
Tax revenues—		
Goods and services tax	50,984	511,256
Total tax revenues	50,984	511,256
Non-tax revenues—		
Refunds of previous years' expenditures	11,399,891	12,430,696
Privileges, licences and permits	175	7,900
Service fees	3,087,766	6,495,055
Proceeds from sales	4,001	148,005
Proceeds from the disposal of surplus Crown assets	309,437	737,570
Miscellaneous non-tax revenues	8,555,725	8,970,697
Total non-tax revenues	23,356,995	28,789,923
Total Ministry	23,407,979	29,301,179

SECTION 11

1997-98

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Labour Relations Board
Canadian Artists and Producers
Professional Relations Tribunal
Canadian Centre for Occupational
Health and Safety

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Department

Corporate Services Program

Objective

To provide executive direction, policy development and management support services to the Department.

Activity Description

Corporate services

This activity includes three functions:

- Policy and communications develops and evaluates policies and programs and provides communications services that enable the Department to achieve its corporate and activity objectives.
- Corporate management and services provides corporate management, administrative, financial, and human resources services to support departmental clients in the achievement of their activity objectives, consistent with overall Government policies.
- Systems develops and manages automated systems and information technology that support service delivery across all activities.

Human Resources Investment and Insurance Program

Objective

The objective of the Human Resources Investment and Insurance Program is threefold:

- To support the development of Canada's human resources and the effective functioning of the labour market and to reduce the dependence of individuals on Employment Insurance (EI) in-

come benefits and other Government income support payments;

- To promote economic stability and a flexible labour market by providing temporary income support to unemployed workers who qualify for EI income benefit under the *Employment Insurance Act*, and people eligible for payments under the *Government Annuities Act*, without placing an unnecessary burden on individuals, groups or regions; and

- To provide general management and administrative support for the delivery of HRDC programming from all activities at the local, area and regional levels.

Activity Description

Human resources investment

This activity includes a range of information and advisory services, and grant, contribution, loan and statutory programs. HRI activities are designed to enable individuals, businesses, communities, industrial and occupational sectors within the Canadian economy to identify and address their labour market needs. Financial assistance may also be made available for individuals to pursue their labour market goals. Access to skills development and employment opportunities, job creation, and labour market information may be provided by HRDC, or through partnerships with provinces and territories, Aboriginal, sectoral or community-based organizations.

Employment insurance income benefits

This activity focuses on policy development, management and delivery of the income benefits elements of the employment insurance program.

Human Resources Centres of Canada (HRCC) management and joint services

This activity is responsible for the general operations and management at area and regional offices, regional computer centres and local HRCCs to support the delivery of a range of other program activities, including the reception and direction of clients, either in person or by telephone, administrative support, as well as program advice and guidance through policy and procedure development.

Labour Program

Objective

To promote and sustain stable industrial relations and a safe, fair and productive workplace within the federal labour jurisdiction; and more generally, to collect and disseminate labour and workplace information and to foster constructive labour-management relations.

Activity Description

Labour

This activity includes four functions:

- Industrial relations - assists in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researches current and emerging industrial relations priorities.
- Labour operations - encourages client acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about through fair, safe, healthy and equitable work environments.

- Federal workers compensation - ensures the provision of statutory employment injury and related claim benefits to eligible persons, and enters into administrative arrangements with provincial workers' compensation authorities.

- Legislation, policy, research and management - provides national leadership through research and collaboration with partners in the labour market, other governments and internationally through legislative, regulatory, policy and program development, and through collection and dissemination of labour and workplace information.

Income Security Program

Objective

To promote and strengthen the income security of targeted groups of Canadians through the delivery of Canada Pension Plan (CPP) and Old Age Security (OAS) programs providing benefits to seniors, the disabled, survivors and migrants.

Activity Description

Income security

The activity encompasses two major income security programs. The management and delivery of these programs are completely integrated.

The Old Age Security (OAS) program consists of three different benefits. The basic Old Age Pension provides individuals from age 65 with a base on which to build an adequate retirement income. Pension benefits are paid to everyone who meets the residence requirements. The Guaranteed Income Supplement (GIS) is an income-tested benefit payable to OAS recipients with low and modest incomes. The Spouse's Allowance is an income-tested benefit to assist low-income married

pensioner-couples living on one OAS/GIS pension, as well as low-income widows/widowers aged 60-64, who meet OAS residence requirements. A new income-tested seniors benefit will replace OAS and GIS in 2001.

The Canada Pension Plan (CPP) is a compulsory, contributory social insurance program to provide some income protection to Canadian workers and their families against the loss of earnings due to death, disability or retirement. Benefits fall into three categories: the retirement pension, survivor benefits and disability benefits. Under the *Canada Pension Plan* (Act), HRDC is responsible for administering the benefit provisions, while Revenue Canada is responsible for the collection of related contributions and the Department of Finance is responsible for the management of the investment fund.

This activity also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in their countries of origin, to the greatest extent possible.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging

contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in federal jurisdiction.

Activity Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and

powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes occupational health and safety objectives, policies and determines the priorities and general direction for the Centre.

President and Centre staff

To implement the occupational health and safety policies and programs established by the Council.

PUBLIC ACCOUNTS OF CANADA, 1997-98

HUMAN RESOURCES DEVELOPMENT 11.5

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,436,788,000	...	...	1,436,788,000	10	Grants and contributions				
...	...	16,257,000	...	16,257,000	10a	Grants and contributions				
...	...	(30,656,999)	(30,656,999)	(30,656,999)		Transfer to: Vote 1				
...	...	...	(10,159,406)	(10,159,406)		Vote 20				
...	1,436,788,000	16,257,000	(40,816,405)	1,412,228,595		Total—Vote 10	1,266,265,107	145,963,488	...	1,319,099,957
...	47,000,000	(36,000,000)	(2,128,605)	8,871,395	(S)	Interest payments under the <i>Canada Student Loans Act</i>	8,871,395	...	...	31,395,714
...	222,000,000	173,919,000	(16,708,901)	379,210,099	(S)	Liabilities under the <i>Canada Student Loans Act</i>	379,210,099	...	...	410,145,559
...	347,400,000	(54,052,000)	47,110,837	340,458,837	(S)	Interest and other payments under the <i>Canada Student Financial Assistance Act</i>	340,458,837	...	...	289,039,633
...	34,700,000	(8,700,000)	(11,160,408)	14,839,592	(S)	Grants pursuant to the <i>Canada Student Financial Assistance Act</i>	14,839,592	...	...	12,432,932
...	35,000	...	(5,874)	29,126	(S)	Supplementary retirement benefits—Annuities agents' pensions	29,126	...	...	32,890
...	8,900,000	...	204,156	9,104,156	(S)	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	9,104,156	...	...	15,531,126
...	97,453,000	...	3,231	97,456,231	(S)	Contributions to employee benefit plans	97,456,231	...	...	94,122,629
...	...	35,969,400	1,446,419	37,415,819	(S)	Canada assistance plan payments (<i>Canada Assistance Plan (Act)</i> and <i>Federal-Provincial Fiscal Arrangements Act</i>)	37,415,819	...	...	148,969,806
...	...	3,266,000	1,464,800	4,730,800	(S)	Post-secondary education payments to provinces and territories made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i>	4,730,800	...	...	(40,695,800)
...	...	54,607,628	...	54,607,628	(S)	Actuarial deficit— <i>Government Annuities Improvement Act</i>	54,607,628	...	...	...
...	...	...	308,844	308,844	(S)	Civil service insurance actuarial liability adjustment	308,844	...	...	258,646
...	...	...	54,778	54,778	(S)	Spending of proceeds from the disposal of surplus Crown assets:				
...	...	...	(54,778)	(54,778)		Proceeds received during the year				
...	...	...	...	...		Transfer to Corporate Services Program				
...	...	...	...	...		Total—Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	57,107
...	2,302,320,000	214,199,673	(13,654,119)	2,502,865,554		Total Program—Budgetary	2,352,665,852	150,199,702	...	2,424,049,749 ⁽²⁾

Labour Program									
15	Program expenditures	44,760,000	...	44,760,000	...	44,760,000	...	44,760,000	...
15a	Program expenditures	1,642,449	...	1,642,449	...	1,642,449	...	1,642,449	...
	Transfer from TB Vote 5 ⁽¹⁾	1,312,884	...	1,312,884	...	1,312,884	...	1,312,884	...
	Transfer to Vote 1	(2,626,000)	...	(2,626,000)	...	(2,626,000)	...	(2,626,000)	...
	Total—Vote 15	44,760,000	1,642,449	(1,313,116)	45,089,333	44,760,000	1,642,449	(1,313,116)	46,445,186
(S)	Payments of compensation respecting Government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	...	...	12,274,559	69,181,559	...	69,181,559	...	58,157,224
(S)	Contributions to employee benefit plans	5,396,000	...	(1,780)	5,394,220	...	5,394,220	...	5,102,486
	Appropriations not required for the current year	...	...	...	...	...	...	...	3,005,337
	Total Program—Budgetary	107,063,000	1,642,449	10,959,663	119,665,112	107,063,000	1,642,449	10,959,663	112,710,233
Income Security Program									
20	Program expenditures	92,167,000	...	92,167,000	...	92,167,000	...	92,167,000	...
20a	Program expenditures	327,769	...	327,769	...	327,769	...	327,769	...
20b	Transfer of \$10,159,406 from Human Resources Development Vote 10	...	1	...	1	...	...	...	...
	Transfer from: Vote 10	10,159,406	...	10,159,406	...	10,159,406	...	10,159,406	...
	TB Vote 5 ⁽¹⁾	1,355,041	...	1,355,041	...	1,355,041	...	1,355,041	...
	Total—Vote 20	92,167,000	327,770	11,514,447	104,009,217	92,167,000	327,770	11,514,447	94,472,249
(S)	Old age security payments (<i>Old Age Security Act</i>)	17,140,000	(44,000,000)	18,190,571	17,114,190,571	17,114,190,571	...	...	16,575,800,253 ⁽³⁾
(S)	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,778,000	(36,000,000)	(13,441,197)	4,728,558,803	4,728,558,803	...	...	4,638,762,606 ⁽³⁾
(S)	Spouse's allowance payments (<i>Old Age Security Act</i>)	390,000	...	(771,299)	389,228,701	389,228,701	...	...	395,479,844 ⁽³⁾
(S)	Contributions to employee benefit plans	19,738,000	...	(12,412)	19,725,588	19,725,588	...	...	17,180,000
	Total Program—Budgetary	22,419,905,000	(79,672,230)	15,480,110	22,355,712,880	22,419,905,000	(79,672,230)	15,480,110	21,721,694,952
222,554	Total Department—Budgetary	24,893,731,290	144,248,395	51,901,421	25,090,103,660	24,893,731,290	144,248,395	51,901,421	24,340,561,108⁽²⁾
Canada Labour Relations Board									
25	Program expenditures	7,927,000	...	...	7,927,000	...	7,621,401	305,599	7,570,384
(S)	Contributions to employee benefit plans	974,000	...	...	974,000	...	974,000	...	861,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	80	...	414	494	...	161	...	1,131
80	Total Program—Budgetary	8,901,000	...	414	8,901,494	8,901,000	8,595,562	305,599	8,432,515
Canadian Artists and Producers Professional Relations Tribunal									
30	Program expenditures	1,580,000	...	...	1,580,000	...	992,393	587,607	1,086,849
(S)	Contributions to employee benefit plans	146,000	...	...	146,000	...	146,000	...	125,000
...	Total Program—Budgetary	1,726,000	...	...	1,726,000	1,726,000	1,138,393	587,607	1,211,849

Ministry Summary—Concluded

	Source of authorities					Vote	Disposition of authorities				
	Available from previous years	As shown in			Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
		Main Estimates	Supplementary Estimates								\$
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	
Canadian Centre for Occupational Health and Safety											
...	1,356,000	...	...	...	1,356,000	35				
...	...	339,298	...	...	339,298	35a				
...	...	526,000	...	...	526,000	35b				
...	1,356,000	865,298	...	...	2,221,298		2,168,995	52,303	...	1,967,126
...	...	...	...	3,665	3,665	(S)	3,665	...	...	680
2,173	...	...	...	371	2,544	(S)	929	1,244	371	140
2,173	1,356,000	865,298		4,036	2,227,507		2,173,589	53,547	371	1,967,946	
224,807	24,905,714,290	145,113,693		51,905,871	25,102,958,661		24,943,452,019	159,355,660	150,982	24,352,173,418 ⁽²⁾	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, the control and supervision of the portion of the public service relating to the administration of the *Civil Service Insurance Act* was transferred from the Ministry of Finance. Therefore, the previous year's expenditures have been reduced by \$258,646.

(3) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Corporate Services Program												
Corporate services	409,897,973	386,907,120	14,750,000	14,715,418	...	...	312,787,859	293,742,000	...	...	111,860,114	107,880,538
Revenues netted against expenditures	(302,047,859)	(283,017,000)	(10,740,000)	(10,725,000)	...	...	(312,787,859)	(293,742,000)	...	...	...	...
Total Program—Budgetary	107,850,114	103,890,120	4,010,000	3,990,418	...	...	...	...	...	...	111,860,114	107,880,538
Human Resources Investment and Insurance Program												
Human resources investment	359,962,861	348,454,307	9,600,000	9,549,088	3,959,848,893	3,669,305,534	225,620,000	215,794,000	...	...	4,103,791,754	3,811,514,929
Employment insurance income benefits	530,700,656	526,493,029	19,900,000	19,863,569	54,916,472	54,916,472	501,000,000	496,849,000	...	...	104,517,128	104,424,070
Human Resources Centres of Canada (HRC) management and joint services	221,013,173	210,369,078	9,600,000	9,387,504	...	...	183,066,901	174,620,000	...	...	47,546,272	45,136,582
Employment benefits and support measures authorized under Part II of the <i>Employment Insurance Act</i>	...	...	...	...	(1,752,989,600)	(1,608,409,729)	...	...	...	...	(1,752,989,600)	(1,608,409,729)
Sub-total	1,111,676,690	1,085,316,414	39,100,000	38,800,161	2,261,775,765	2,115,812,277	909,686,901	887,263,000	...	...	2,502,865,554	2,352,665,852
Revenues netted against expenditures	(875,286,901)	(853,063,000)	(34,400,000)	(34,200,000)	...	...	(909,686,901)	(887,263,000)	...	...	...	...
Total Program—Budgetary	236,389,789	232,253,414	4,700,000	4,600,161	2,261,775,765	2,115,812,277	...	...	...	...	2,502,865,554	2,352,665,852
Labour Program												
Labour	141,081,587	140,288,437	1,200,000	1,117,863	2,676,955	2,319,184	25,293,430	25,293,430	...	...	119,665,112	118,432,054
Revenues netted against expenditures	(25,293,430)	(25,293,430)	...	...	...	...	(25,293,430)	(25,293,430)	...	...	...	...
Total Program—Budgetary	115,788,157	114,995,007	1,200,000	1,117,863	2,676,955	2,319,184	...	...	...	...	119,665,112	118,432,054
Income Security Program												
Income security	292,745,319	269,422,452	8,438,000	7,865,504	22,231,978,075	22,231,978,075	177,448,514	156,700,000	...	...	22,355,712,880	22,352,566,031
Revenues netted against expenditures	(172,835,514)	(152,626,000)	(4,613,000)	(4,074,000)	...	...	(177,448,514)	(156,700,000)	...	...	...	...
Total Program—Budgetary	119,909,805	116,796,452	3,825,000	3,791,504	22,231,978,075	22,231,978,075	...	...	...	...	22,355,712,880	22,352,566,031
Total Department—Budgetary	579,937,865	567,934,993	13,735,000	13,499,946	24,496,430,795	24,350,109,536	...	...	...	...	25,090,103,660	24,931,544,475
Canada Labour Relations Board—Budgetary	8,901,494	8,595,562	...	...	...	...	...	...	...	...	8,901,494	8,595,562

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	1,726,000	1,138,393	...	...	...	...	...	...	...	...	1,726,000	1,138,393
Canadian Centre for Occupational Health and Safety												
Council of governors and Executive Board	23,000	11,869	...	...	...	...	...	...	...	...	23,000	11,869
President and Centre staff	7,645,507	6,388,126	...	...	...	...	5,441,000	4,226,406	...	...	2,204,507	2,161,720
Sub-total	7,668,507	6,399,995	...	...	...	...	5,441,000	4,226,406	...	...	2,227,507	2,173,589
Revenues netted against expenditures	(5,441,000)	(4,226,406)	...	...	...	...	(5,441,000)	(4,226,406)	...	...	...	...
Total Program—Budgetary	2,227,507	2,173,589	...	...	...	...	...	...	...	...	2,227,507	2,173,589
Total Ministry—												
Budgetary	592,792,866	579,842,537	13,735,000	13,499,946	24,496,430,795	24,350,109,536	...	...	...	...	25,102,958,661	24,943,452,019

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	8,900,000	...	204,156	9,104,156	9,104,156	...	...	15,531,126
...	34,700,000	(8,700,000)	(11,160,408)	14,839,592	14,839,592	...	...	12,432,932
...	53,535,000	...	(47,535,000)	6,000,000	5,924,231	75,769	...	5,233,235
...	290,587,000	...	...	290,587,000	250,600,973	39,986,027	...	249,212,360
...	3,815,000	...	(3,268,025)	546,975	546,975	...	...	546,975
...	24,300,000	6,300,000	(4,839,550)	25,760,450	25,760,450	...	...	22,099,576
...	3,220,000	...	(207,175)	3,022,825	3,022,825	...	...	751,236
...	419,067,000	(2,400,000)	(66,806,002)	349,860,998	309,799,202	40,061,796	...	380,082,370
...								

Transfer Payments—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	741,906,000	9,957,000	(23,084,605)	728,778,395	Contributions Human resources investment Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	630,974,807	97,803,588	...	532,499,661	
...	168,000,000	...	68,002,000	236,002,000	Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the <i>Vocational Rehabilitation of Disabled Persons Act</i> and agreements made thereunder New Brunswick Works—Payments (six-year time frame 1992-93—1997-98) to the province of New Brunswick in accordance with the agreement to cost-share elements of this demonstration project to enhance the employability of social assistance recipients	235,599,059	402,941	...	255,000,000	
...	1,174,000	...	...	1,174,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	1,174,000	...	...	2,800,000
...	925,000	...	6,734,000	7,659,000	Contributions to provincial and territorial government departments and agencies, municipal governments, business organizations, public health and educational institutions, Aboriginal organizations including Indian band and tribal councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable	7,260,325	398,675	...	2,144,240	
...	88,592,000	...	(25,447,000)	63,145,000	(S) The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	55,924,713	7,220,287	...	78,900,801	
...	47,000,000	(36,000,000)	(2,128,605)	8,871,395	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	8,871,395	...	...	31,395,714
...	222,000,000	173,919,000	(16,708,901)	379,210,099	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	379,210,099	...	...	410,145,559
...	347,400,000	(54,052,000)	47,110,837	340,458,837		340,458,837		...	289,039,633	

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

Contributions to non-profit organizations, community groups,

educational institutions, professional associations,

provincial/territorial Government departments,

and local, regional or national First Nations and

initiate non-profit organizations to support child care

Alcohol and drug treatment and rehabilitation—Payments

to provinces and territories in accordance with agree-

ments, pursuant to the *Department of Health Act*,

approved by the Governor in Council

(S) Payments to provinces and territories under the

Canada Assistance Plan (Act) and the

Federal-Provincial Fiscal Arrangements

Act

(S) Post-secondary education payments to provinces and

territories made pursuant to the *Federal-*

Provincial Fiscal Arrangements

Act

(S) The provision of annuities under the *Government*

Annuities Improvement Act

Contributions to voluntary sectors, professional organi-

zations, universities and post-secondary institutions

and to provincial and territorial governments for

literacy

Items not required for the current year

45,707,799

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29,238,654

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Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
...	12,000	...	...	12,000	...	...	7,200
...	60,000	...	(45)	59,955	...	...	47,980
				To support standards-writing associations			
				Total—Grants			
				Contributions			
...	2,439,000	...	(839,000)	1,600,000	192,771	...	1,307,149
...	2,200,000	...	(1,183,000)	1,017,000	165,000	...	1,183,160
...	4,639,000	...	(2,022,000)	2,617,000	357,771	...	2,490,309
...	4,699,000	...	(2,022,045)	2,676,955	357,771	...	2,538,289
				Income Security Program			
				Grants			
...	17,140,000,000	(44,000,000)	18,190,571	17,114,190,571 ⁽¹⁾	16,575,800,253 ⁽¹⁾
...	4,778,000,000	(36,000,000)	(13,441,197)	4,728,558,803	...	...	4,638,762,606 ⁽¹⁾
...	390,000,000	...	(771,299)	389,228,701	...	...	395,479,844 ⁽¹⁾
...	22,308,000,000	(80,000,000)	3,978,075	22,231,978,075	...	...	21,610,042,703
...	24,409,487,000	105,267,028	(18,323,233)	24,496,430,795	146,321,259	...	23,798,499,919

(S) Statutory transfer payment.

(1) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respondable Amounts

Department	\$		\$		\$	
	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the current year	Authorities used in the previous year
Corporate Services Program						
Budgetary (responsible revenues)						
Corporate services						
Recoverable expenditures from the Employment Insurance Account	288,042,731	281,742,000			177,448,514	116,822,739
Recoverable expenditures on behalf of the Canada Pension Plan	24,745,128	12,000,000			177,448,514	116,822,739
Total Program—Budgetary	312,787,859	293,742,000			1,425,216,704	1,413,871,985
Human Resources Investment and Insurance Program						
Budgetary (responsible revenues)						
Human resources investment						
Recoverable expenditures from the Employment Insurance Account	225,620,000	215,794,000			5,441,000	2,215,453
Employment insurance income benefits					...	45,261
Recoverable expenditures from the Employment Insurance Account	501,000,000	496,849,000			...	88,485
Human Resources Centres of Canada (HRCC) management and joint services					...	631,657
Recoverable expenditures from the Employment Insurance Account	183,066,901	174,620,000			...	13,592
Total Program—Budgetary	909,686,901	887,263,000			5,441,000	4,373,955
Labour Program						
Budgetary (responsible revenues)						
Labour						
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	25,293,430	25,293,430			1,367,224,836	1,418,245,940
Total Program—Budgetary	25,293,430	25,293,430			1,367,224,836	1,418,245,940
Canadian Centre for Occupational Health and Safety						
Budgetary (responsible revenues)						
President and Centre staff						
CCINFODisc						
CCINFOnline connect charges						
Publications, bulk and single requests						
Subscription—Specialty discs						
Memberships						
Projects						
CCINFOTapes						
Travel expenses						
Inquiries donations						
Diskette—Based products						
Return from investments						
Total Program—Budgetary	5,441,000	4,226,406			4,226,406	4,373,955
Total Ministry—Budgetary	1,430,657,704	1,367,224,836			1,367,224,836	1,418,245,940

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Corporate Services Program				
Tax revenues—				
Goods and services tax	19,958	15,416	22,531	8,700
Total tax revenues	19,958	15,416	170,304	39,980
Non-tax revenues—				
Refunds of previous years' expenditures—				
Recovery of bad debt	202	236	876	...
Salary overpayments	52	4,593	2,045,653	1,013,960
Sundries	3,756,013	1,982,115	710,571	697,096
Adjustments to prior year's payables	266,179	810,030	35,677	33,309
Recovery of previous year's expenditures—				
Secondments	...	17,897	83,448	508,100
Secondments—Other Government departments	...	32,000	613,966	616,364
	4,022,446	2,846,871	62,649	110,043
Service fees—			...	1,606
Special services	25	...	1,339,265	1,684,652
Proceeds from the disposal of surplus Crown assets	295,304	338,352	439,951	252,037
Miscellaneous non-tax revenues—			37,329	5,249
Sundries	9,632	5,378	2,280	1,258
Crown housing	100,723	122,105	123,015	122,990
Recovery employee benefit costs employment	13,785,000	...	...	66,304
	13,895,355	127,483	72,692	40,743
Total non-tax revenues	18,213,130	3,312,706	583,993	...
Total Program	18,233,088	3,328,122	227,905	129,919
Human Resources Investment and Insurance Program			8,626,448	2,307,498
Tax revenues—				
Goods and services tax	592	15,511	163,616,229	150,912,050
Total tax revenues	592	15,511	9,528,537	21,791,642
			11,833,884	16,794,774
Total Program			...	4,481
			200,177,203	197,142,755
Privileges, licences and permits			160,742	136,438
Service fees—				
Access to information			2,524	1,364
Special services			39,630	37,090
Canada student loans—Guarantee fee			51	69
Total Program			42,205	38,523
Proceeds from the disposal of surplus Crown assets			54,778	77,458

Revenues—Continued

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Actuarial surplus/annuities account	...	1,735,023
Recovery employee benefit costs employment insurance	85,396,000	92,378,000
Employment insurance fines	919,449	1,024,889
Canada student loans—Interest	38,567	22,729,568
Sundries	51,699	400,421
	86,405,715	118,267,901
Total non-tax revenues	286,840,643	315,663,075
Total Program	286,841,235	315,678,586
Labour Program		
Tax revenues—		
Goods and services tax	1,456	4,477
Total tax revenues	1,456	4,477
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	216,229	187,308
Salary overpayment	...	62
Adjustments to prior year's payables	31,693	11,114
	247,922	198,484
Service fees	1,005,358	1,000,843
Proceeds from sales	3,986	55,912
Miscellaneous non-tax revenues—		
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	75,011	26,007
Miscellaneous	188,550	29,689
	263,561	55,696
Total non-tax revenues	1,520,827	1,310,935
Total Program	1,522,283	1,315,412
Income Security Program		
Tax revenues—		
Goods and services tax	9,836	1,605
Total tax revenues	9,836	1,605

	Current year	Previous year
	\$	\$
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	512,137	1,137,635
Salary overpayment	3,624	5,644
Family allowance overpayment	7,342	75,590
Adjustments to prior year's payables	247,312	201,278
	770,415	1,420,147
Service fees	138,584	22,180
Miscellaneous non-tax revenues	11,021,199	10,044,295
Total non-tax revenues	11,930,198	11,486,622
Total Program	11,940,034	11,488,227
Total Department	318,536,640	331,810,347
Canada Labour Relations Board		
Tax revenues—		
Goods and services tax	433	759
Total tax revenues	433	759
Non-tax revenues—		
Refunds of previous years' expenditures	16,765	4,917
Proceeds from sales	7,609	12,740
Proceeds from the disposal of surplus Crown assets	414	1,047
Miscellaneous non-tax revenues	4,486	2,613
Total non-tax revenues	29,274	21,317
Total Program	29,707	22,076
Canadian Artists and Producers Professional Relations Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	270
Total Program	...	270

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Canadian Centre for Occupational Health and Safety			Ministry Summary		
Tax revenues—			Tax revenues—		
Goods and services tax	83,160	78,802	Goods and services tax	115,435	116,570
Total tax revenues	83,160	78,802	Total tax revenues	115,435	116,570
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	205,237,590	201,613,444
Adjustments to prior year's payables	2,839	...	Privileges, licences and permits	160,742	136,438
Proceeds from the disposal of surplus Crown assets	371	2,313	Service fees	1,186,172	1,061,546
Total non-tax revenues	3,210	2,313	Proceeds from sales	11,595	68,652
Total Program	86,370	81,115	Proceeds from the disposal of surplus Crown assets	350,867	419,170
			Miscellaneous non-tax revenues	111,590,316	128,497,988
			Total non-tax revenues	318,537,282	331,797,238
			Total Ministry	318,652,717	331,913,808

SECTION 12

1997-98

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

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Department

Administration Program

Objective

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs Programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Activity Description*Corporate support*

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs Programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Activity Description*Claims*

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and Treaties by settling specific claims and monitoring implementation

agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objective

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including Aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for eventual devolution; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations, claims implementation, and federal circumpolar activities.

Activity Description*Northern Affairs*

This activity provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Depart-

ment and the Governments of the Yukon and the Northwest Territories, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This activity provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission**Objective**

To promote the development and dissemination of knowledge in respect of the polar regions.

Activity Description*Canadian Polar Commission*

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; establish the Canadian Polar Information System as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities					Vote	Department	Disposition of authorities			
Available from previous years	As shown in . . .			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	
...	59,507,000	...	...	59,507,000	1	Administration Program			
...	...	2,946,000	...	2,946,000	1a	Program expenditures				
...	...	...	...	...	1b	Transfer of \$20,323,899 from Indian Affairs and Northern Development Vote 15			
...	...	1	20,323,899	20,323,899		Transfer from Vote 15				
...	59,507,000	2,946,001	20,323,899	82,776,900	(S)	Total—Vote 1	78,754,618	4,022,282	67,432,488	
...	48,645	...	21	48,666	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,666	...	48,645	
...	5,585,000	...	...	5,585,000	(S)	Contributions to employee benefit plans	5,585,000	...	4,927,000
...	...	...	15,499	15,499	(S)	Spending of proceeds from the disposal of surplus Crown assets	13,199	...	15,104
...	65,140,645	2,946,001	20,339,419	88,426,065		Total Program—Budgetary	84,401,483	4,022,282	72,423,237	
...	195,678,000	...	...	195,678,000	5	Indian and Inuit Affairs Program			
...	...	28,259,260	...	28,259,260	5a	Operating expenditures				
...	...	...	...	...	5b	Transfer of \$2,918,604 from Indian Affairs and Northern Development Vote 10, and \$16,837,398 from Indian Affairs and Northern Development Vote 15			
...	...	1	...	2,918,604		Transfer from: Vote 10				
...	...	...	16,837,398	16,837,398		Vote 15			
...	195,678,000	28,259,261	19,756,002	243,693,263		Total—Vote 5	229,285,111	14,408,152	191,416,638	
...	...	1	...	...	6b	To write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to: (a) \$10,026 representing the principal of 3 accounts owed by 3 debtors; (b) \$129,647 representing the principal of 29 accounts owed by 29 debtors—Transfer of \$139,672 from Indian Affairs and Northern Development Vote 15			
...	...	...	139,672	139,672		Transfer from Vote 15			
...	...	1	139,672	139,672		Total—Vote 6b	139,672	1	2,077,386	

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
...	...	5,000,000	...	...	10	Capital expenditures Transfer to Vote 5			
...	(2,918,604)					
...	...	5,000,000	...	(2,918,604)		Total—Vote 10	2,066,513	14,883	...
...	...	3,696,907,000	...	...	15	Grants and contributions			1,365,064
...	...	89,531,306	...	...	15a	Grants and contributions			
...	15b	Grants			
...		Transfer to: Vote 1			
...	(20,323,899)		Vote 5			
...	(16,837,398)		Vote 6b			
...	(139,672)		Vote 35			
...	(2,065,224)		Vote 40			
...	(3,065,751)					
...	...	3,696,907,000	89,531,307	(42,431,944)		Total—Vote 15	3,734,466,646	9,539,717	3,692,826,534
...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	...	...	...
...	...	15,000	...	(15,000)	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development	...	...	...
...	...	2,000,000	...	(450,798)	(S)	(<i>Indian Act</i>)	1,549,202	...	2,000,000
...	...	1,400,000	...	99,402	(S)	Indian annuities (<i>Indian Act</i>)	1,499,402	...	1,770,393
...	(S)	Grant to Inuvialuit Regional Corporation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	32,000,000	...	20,000,000
...	...	32,000,000	...	...	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	124,629,928	...	118,276,117
...	...	119,869,000	4,709,000	51,928	(S)	Contributions to employee benefit plans	15,391,000	...	13,415,000
...	...	15,391,000	...	...	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	257,500	...	92
33,022,013	(S)	Forgiveness of loans issued from Indian housing assistance account	11,600	...	9,600
...	11,600	(S)	Court awards	3,203,013	...	103,013
...	3,203,013	(S)	Refunds of amounts credited to revenues in previous years	(135)	...	(3,725)
...	(135)	(S)	Spending of proceeds from the disposal of surplus Crown assets	80,882	...	45,814
26,801	99,895	126,696					97,652

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$	\$
...	15,600,000	...	...	45 (S)	15,600,000	15,532,902	67,098	...
...	1,449,000	...	(238,492)	(S)	1,210,508	1,210,508	...	...
...	5,400,000	...	...	(S)	5,400,000	5,400,000	...	...
...	...	...	364,845	(S)	364,845	364,845	...	...
31,804	...	...	29,737	(S)	61,541	23,039	...	38,502
...
31,804	173,711,900	6,163,052	5,287,065		185,193,821	178,928,369	6,226,950	38,502
								155,794,832
				L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> , Limit \$320,000 (Gross)	...	...	320,000
320,000	...	...	...	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> and last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> , Limit \$6,633,697 (Net)	(394)	...	6,531,749
6,531,355	...	...	...	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)	...	...	5,000,000
5,000,000	...	...	...		...	...	...	...
11,851,355	...	...	...		11,851,355	(394)	...	11,851,749
					Total non-budgetary			(23,275)
31,804	173,711,900	6,163,052	5,287,065		185,193,821	178,928,369	6,226,950	38,502
11,851,355	...	...	...		11,851,355	(394)	...	11,851,749
					Total Program—Budgetary			155,794,832
					Non-budgetary			(23,275)
33,080,618	4,307,112,545	278,608,622	3,171,515		4,621,973,300	4,554,910,186	34,211,985	32,851,129
78,394,676	46,543,000	6,428,862	...		131,366,538	51,094,872	1,710,827	78,560,839
					Total Department—Budgetary			4,271,571,833
					Non-budgetary			41,526,476

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates				Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	458,000	...	39,300	497,300	497,300	...	...	458,000
...	458,000	...	39,300	497,300	497,300	...	...	458,000
Department Administration Program Contributions								
Corporate support Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art								
...	458,000	...	39,300	497,300	497,300	...	...	458,000
...	458,000	...	39,300	497,300	497,300	...	...	458,000
Total Program								
Indian and Inuit Affairs Program								
Grants								
Claims								
...	39,145,000	...	(406,985)	38,738,015	38,738,015	...	...	37,723,250
Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec								
(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>								
...	32,000,000	...	...	32,000,000	32,000,000	...	...	20,000,000
...	...	...	20,200,000	20,200,000	20,200,000	...	...	...
...	11,204,000	15,000,000	1,331,312	27,535,312	27,535,312	...	...	14,676,693
...	269,000	...	...	269,000	269,000	...	...	267,000
...	31,508,000	...	(1,827,343)	29,680,657	29,680,657	...	...	37,145,013
...	18,424,000	...	(5,675,608)	12,748,392	12,748,392	...	...	3,046,971
...	119,869,000	4,709,000	51,928	124,629,928	124,629,928	...	...	118,276,117
...	21,982,000	18,387,569	(8,561)	40,361,008	40,361,008	...	...	21,981,681
...	1,407,000	4,900,000	(5,491,580)	815,420	815,420	...	...	748,757

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	1,602,000	4,900,000	(5,665,195)	836,805	...	...	901,642
...	277,410,000	47,896,569	2,507,968	327,814,537	...	...	254,767,124
...
...	1,400,000	...	99,402	1,499,402	...	...	1,770,393
...	300,000	...	...	300,000	...	...	300,000
...	400,000	...	(333,153)	66,847	...	...	96,712
...	5,000,000	...	(2,671,337)	2,328,663	...	...	4,336,146
...	45,000	...	(500)	44,500	...	...	44,980
...	13,000,000	...	(5,451,265)	7,548,735	...	...	7,348,860
...	8,274,000	...	(3,087,762)	5,186,238	...	...	5,098,892
...	136,000	...	(128,915)	7,085	...	...	53,100
...	180,565,000	...	(57,931,553)	122,633,447	...	...	121,259,676
...	9,017,000	4,941,385	(3,494,690)	10,463,695	...	...	8,677,233
...	3,200,000	...	(31)	3,199,969	...	...	3,199,969
...	7,229,000	215,613	...	7,444,613	...	...	6,921,000
...	5,608,000	...	(595,915)	5,012,085	...	...	5,104,672
...	234,174,000	5,156,998	(73,595,719)	165,735,279	...	...	164,211,633
...	511,584,000	53,053,567	(71,087,751)	493,549,816	...	...	418,978,757
Total—Grants				493,549,816	...	...	418,978,757

Contributions

...	8,229,000	...	4,363,537	12,592,537	...	6,465,646
...	570,000	...	85,000	655,000	...	480,000
...	32,377,000	...	(12,047,247)	20,329,753	...	19,587,698
...	300,000	...	181,881	481,881	...	665,958
...	200,000	...	(110,693)	89,307	...	70,684
...	1,000,000	...	268,644	1,268,644	...	1,180,000
...	3,640,000	...	(244,000)	3,396,000	...	3,036,000
...	...	...	8,514,105	8,514,105	...	419,660
...	...	...	...	...	...	3,182,373
...	46,316,000	...	1,011,227	47,327,227	...	35,088,019
...	505,000	...	(505,000)	...	...	212,765
...	15,383,000	...	579,870	15,962,870	...	8,026,275
...	5,774,000	...	(1,724,628)	4,049,372	...	4,108,768
...	6,007,000	...	(313,363)	5,693,637	...	5,211,426
...	17,500,000	...	(1,671,622)	15,828,378	...	13,154,365
...	2,879,000	...	5,890,036	8,769,036	...	9,662,461
...	11,052,000	...	(3,644,574)	7,407,426	...	10,613,000
...	53,917,000	...	15,333,986	69,250,986	...	65,945,013
...	1,094,446,000	23,300,000	(52,422,519)	1,065,323,481	...	1,018,998,038
...	1,007,879,000	1	(91,419,209)	916,459,792	...	876,852,827
...	880,040,000	6,873,000	102,804,387	989,717,387	...	1,002,665,747
...	110,293,000	...	45,601,399	155,894,399	...	148,342,189

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	\$	\$			\$	\$	\$
...	1,200,000	...	1,449,950	2,649,950	2,649,950	...	339,900
...	4,191,000	...	(1,804,908)	2,386,092	2,386,092	...	1,328,214
...	14,700,000	...	(5,080,641)	9,619,359	9,619,359	...	9,152,480
...	384,000	...	(23,452)	360,548	360,548	...	758,910
...	47,607,000	11,013,739	1,706,188	60,326,927	60,326,927	...	170,932,903
...	18,519,000	...	13,040,010	31,559,010	31,559,010	...	32,500,987
...	3,292,276,000	41,186,740	27,795,910	3,361,258,650	3,351,718,933	9,539,717	3,378,806,268
...	3,338,592,000	41,186,740	28,807,137	3,408,585,877	3,399,046,160	9,539,717	3,413,894,287
				Total—Contributions			
				Program Summary by Activity			
				Claims	375,141,764	...	289,855,143
				Indian and Inuit programming	3,517,454,212	9,539,717	3,543,017,901
				Total Program	3,892,595,976	9,539,717	3,842,873,044
				Northern Affairs Program			
				Grants			
				Grants to the Canadian universities and institutes for northern scientific research training	636,000	...	673,000
				Grant to the Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	76,000	...	81,000
				Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	...	...
				Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	4,500
...	4,500	...	...		4,500	...	758,500
...	721,500	...	(5,000)	Total—Grants	716,500	...	...

Contributions

...	37,318,000	...	...	37,318,000	Contributions to the Government of the Northwest Territories for health care of Indians and Inuit	37,318,000	...	...	36,586,000
...	4,360,000	...	(409,822)	3,950,178	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	3,950,178	...	...	3,938,525
...	2,300,000	...	(230,000)	2,070,000	Contributions to the Nunavut Implementation Commission for the purpose of advising on the creation of Nunavut	2,070,000	...	...	2,754,500
...	32,415,000	1	(4,858,805)	27,556,196	Contributions to Nunavut implementing bodies for the purpose of establishing the Government of Nunavut	27,556,196	...	...	5,387,023
...	258,300	...	1,074,687	1,332,987	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	1,332,987	...	...	1,099,973
...	80,000	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	191,928
...	2,774,000	1,548,000	(3,667,000)	655,000	Contributions to the Government of the Yukon Territory and to the Government of the Northwest Territories in relation to the Canada/Yukon and Canada/Northwest Territories Economic Development Agreements	655,000	...	...	1,019,979
...	36,100	...	11,161,691	11,197,791	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	10,953,921	243,870	...	1,399,319
...	...	...	...	...	Items not required for the current year	...	...	...	10,970,302
...	79,541,400	1,548,001	3,070,751	84,160,152	Total—Contributions	83,916,282	243,870	...	63,347,549
...	80,262,900	1,548,001	3,065,751	84,876,652	Total Program	84,632,782	243,870	...	64,106,049
...	3,930,896,900	95,788,308	(39,175,563)	3,987,509,645	Total Department	3,977,726,058	9,783,587	...	3,897,437,093

Canadian Polar Commission

...	18,000	...	...	18,000	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	18,000	...	...	18,000
...	18,000	...	...	18,000	Total Program	18,000	...	...	18,000
...	3,930,914,900	95,788,308	(39,175,563)	3,987,527,645	Total Ministry	3,977,744,058	9,783,587	...	3,897,455,093

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Indian and Inuit Affairs Program				
Non-budgetary (respendable receipts)	...	141,247	2,176,760	
Claims	...	24,522	51,899	
Indian economic development Off-reserve housing fund	...			
Total Program—Non-budgetary		165,769	2,228,659	
Northern Affairs Program				
Non-budgetary (respendable receipts)	...	394	23,275	
Inuit loan fund	...			
Total Program—Non-budgetary		394	23,275	
Total Ministry—Non-budgetary		166,163	2,251,934	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Administration Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	83,999		90,447	
Adjustments to prior year's payables—				
Operation and maintenance	57,367		...	
Privileges, licences and permits—	141,366		90,447	
Living accommodations and services	11,994		30,178	
Service fees	4,474		3,590	
Proceeds from the disposal of surplus Crown assets	15,499		14,174	
Miscellaneous non-tax revenues	16,435		...	
Total Program	189,768		138,389	
Indian and Inuit Affairs Program				
Tax revenues—				
Goods and services tax	287,717		299,336	
Total tax revenues	287,717		299,336	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
First Nations in British Columbia	13,410		16,949	
Indian economic development fund	813,006		954,888	
Council for Yukon Indians	363,274		1,197,110	
Native claimants	5,460,480		5,836,738	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	337,711		561,485	
Farm Credit Corporation	19,000		65,247	
Stoney Band	...		23,377	
	7,006,881		8,655,794	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	306,367		3,437,948	
Capital costs	85,208		2,739	
Sundries	15,925,391		6,978,506	
Adjustments to prior year's payables—				
Operation and maintenance	1,053,735		525,154	
Capital costs	13,445		25,129	
Grants and contributions	45,924		804,248	
	17,430,070		11,773,724	

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Privileges, licences and permits—				
Living accommodations and services	108,282	189,475	Canada mining—	
Sundries	48,044	31,007	Leases	1,116,393
			Licences	17,800
			Royalties	3,319,313
			Coal leases	5,872
			Forestry	3,696,244
Service fees	365	3,308	Land, building and machinery rentals	2,550,456
Proceeds from sales—			Land use fees	675,055
Utilities	205,893	308,051	Living accommodations and services	135,120
			Metallic and non-metallic	148,384
Proceeds from the disposal of surplus Crown assets	99,895	92,379	Oil and gas royalties	51,669
Miscellaneous non-tax revenues—			Quarrying royalties	8,577,169
Miscellaneous non-tax revenues	22,891	534	Water rentals	164,255
Treaty land entitlement (Saskatchewan)	9,464,974	9,464,974	Yukon quartz mining—	12,012
			Fees and leases	1,259,035
			Sundries	1,729
				311
Total non-tax revenues	34,387,295	30,519,246		
Total Program	34,675,012	30,818,582		
Northern Affairs Program			Service fees—	
Tax revenues—			Placer mining fees	224,048
Goods and services tax	74,455	75,588	Canada mining fees	1,641,402
			Land use fees	72,535
			Rental of vacant land	173,625
			Other fees	146,191
				13,246
Total tax revenues	74,455	75,588		
Non-tax revenues—				
Return on investments— ⁽¹⁾			Proceeds from sales—	
Loans, investments and advances—			Proceeds from sales	147,173
Government of the Yukon Territory	52,819	78,536	Publications	59,423
Inuit loan fund	21,297	26,210	Sundries	65,325
Yukon Energy Corporation	2,207,785	2,838,368		66,618
Other accounts—				
Esso Ltd—Norman Wells Project profits	7,015,992	107,860,437		
			Proceeds from the disposal of surplus Crown assets	
			Miscellaneous non-tax revenues—	
			Miscellaneous non-tax revenues	24,264
			Oil and gas forfeitures	783,401
				1,037,346
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	274,785	76,652	Total non-tax revenues	32,873,438
Sundries	675,705	250,504		
Adjustments to prior year's payables—			Total Program	32,947,893
Operation and maintenance	76,468	2,394,241		
			Total Department	67,812,673
				172,731,884

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	362,172	374,924
Total tax revenues	362,172	374,924
Non-tax revenues—		
Return on investments	16,304,774	119,459,345
Refunds of previous years' expenditures	18,598,394	14,585,568
Privileges, licences and permits	19,407,310	24,551,257
Service fees	2,141,569	2,464,445
Proceeds from sales	541,358	642,619
Proceeds from the disposal of surplus Crown assets	145,131	150,872
Miscellaneous non-tax revenues	10,311,965	10,502,854
Total non-tax revenues	67,450,501	172,356,960
Total Ministry	67,812,673	172,731,884

(1) Interest unless otherwise indicated.

SECTION 13

1997-98

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Enterprise Cape Breton Corporation

Economic Development Agency of Canada
for the Regions of Quebec

National Research Council of Canada

Natural Sciences and Engineering Research
Council

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

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Programs by activity	13.14
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Details of spendable amounts	13.26
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Department

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Activity Description

Micro-economic policy

This activity sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure.

Marketplace rules and services

Some 20 Acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this activity, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the sub-activity related to promoting a healthy marketplace climate in the micro-economic policy activity.

Industry sector development

The department's Industry sector development activity provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Tourism

The Canadian Tourism Commission (CTC) is a working partnership between tourism industry businesses and associations, provincial and territorial governments and the Government of Canada. The CTC has authority to plan, direct, manage and implement programs to generate and promote tourism in Canada. As a Special Operating Agency (SOA), it is an example of the new partnership model of the federal Government. It is made up of industry representatives from across Canada acting to ensure that the tourism industry remains a vibrant and profitable part of the Canadian economy.

Corporate and management services

This activity encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services through the following orga-

nizations and fulfils the functions of the Ethics Counsellor.

Atlantic Canada Opportunities Agency

Objective

To support and promote new opportunities for the economic development in Atlantic Canada, with particular emphasis on small and medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Activity Description

Development

This activity includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. The activity is divided into six sub-activities: action/business development, COOPERATION, advocacy and coordination, special programs, Pan-Atlantic development, and program administration. These sub-activities delineate the nature of the Agency's business.

Corporate administration

This activity includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

Objective

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small and medium-sized enterprises.

Canadian Space Agency**Objective**

To ensure the development and application of space science and technology to meet Canadian needs and to ensure the development of an internationally competitive space industry in Canada.

Activity Description*Earth observation*

Ensures Canadian leadership in the emerging earth observation international markets and plans to meet Canadian needs in the areas of environmental monitoring and resource management.

Satellite communications

Ensures that Canadians will have access to new multimedia and personal/mobile communications services made possible by advanced satellite communications technologies while maintaining or expanding Canadian industry's share of the growing international market for these new services.

Canadian space station program

Enhances Canada's ability to operate in space and exploit the potential of space technologies, particularly automation and robotics, and plans to meet our commitments on the international space station program.

Canadian astronaut program

Trains Canadian astronauts to participate in international human space flights, contributes to Canadian scientific and technological experiments in space and inspires Canadian youth to pursue careers in science and technology.

Space science

Ensures that Canada maintains a position of excellence in the worldwide scientific exploration of space and ensures the procurement of the instruments required from Canadian industry to obtain relevant scientific data.

Space technology

Ensures that Canada remains at the forefront of space technology development in preparation for Canada's future space programs and enhances Canadian industry international competitiveness through technology transfer and diffusion.

Executive and horizontal coordination

Provides overall direction and administrative support services to the Canadian Space Agency and ensures the necessary cohesion of all Canadian space program activities.

Competition Tribunal**Objective**

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the *Competition Act* pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description*Competition Tribunal*

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the *Competition Act*. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board**Objective**

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

Activity Description*Copyright Board*

Established on February 1, 1989, as the successor of the Copyright Appeal Board, the Copyright Board has five distinct areas of jurisdiction under the *Copyright Act*. Its responsibilities are to:

- establish tariffs for the retransmission of distant television and radio signals (sections 70.61 to 70.67);
- establish tariffs for the public performance of music (sections 67 to 69);

- adjudicate rate disputes between licensing bodies representing classes of copyright owners and users of their works (sections 70.2 to 70.4);
- rule on applications for non-exclusive licences to use published works of unlocatable copyright owners (section 70.7); and
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (WTO) (section 70.8).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on copyright royalties payable to a licensing body can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Economic Development Agency of Canada for the Regions of Quebec

Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic

growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

Activity Description

Promotion of the economic development of the regions of Québec

To coordinate, support and promote economic development in the regions of Québec, in large part through federal-provincial arrangements with the province of Québec for the central and resource regions, and through direct federal programs to deal with specific needs.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada through:

- support for the national science and technology infrastructure;
- research and development in the national interest;
- research and development of national importance in partnership with industry; and
- contributions to the national supply of highly skilled human resources.

Activity Description

National research and development

Undertake and promote research and development to enhance the national scientific and engineering capability and investment.

Support for the national science and technology infrastructure

Support and promote the use of technology and information by Canadian industry and the research community to advance industrial competitiveness and the application of scientific information.

Program management

Ensure the effective management of the National Research Council's Program and its resources.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, training of highly qualified personnel and research-related activities.

Administration

Operations in support of the granting process.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Standards Council of Canada

Objective

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and domestic economic statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-economic statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and social statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sectors; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial Government statistical activities on social issues.

Technical infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate management services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Western Economic Diversification**Objective**

To promote economic diversification in western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	430,141,000	...	...	430,141,000	1	Department	...	...	...
...	...	69,929,517	...	69,929,517	1a	Operating expenditures	...	...	...
...	...	1,804,004	...	1,804,004	1b	Operating expenditures	...	...	...
...	...	...	8,057,962	8,057,962		Transfer from TB Vote 5 ⁽¹⁾
...	430,141,000	71,733,521	8,057,962	509,932,483		Total—Vote 1	493,480,197	16,452,286	491,435,909
...	409,039,000	...	...	409,039,000	5	Grants and contributions	...	...	...
...	...	93,845,000	...	93,845,000	5a	Contributions	...	...	...
...	...	53,195,997	...	53,195,997	5b	Grants	...	...	...
...	409,039,000	147,040,997	...	556,079,997		Total—Vote 5	530,079,837	26,000,160	479,979,458
...	48,645	...	21	48,666	(S)	Minister of Industry—Salary and motor car allowance	48,666	...	48,645
...	10,000,000	...	(9,992,967)	7,033	(S)	Insurance payments under the enterprise development program and guarantees under the industrial and regional development program	...	...	...
21,342,693	(4,373,000)	11,900,000	(7,527,000)	21,342,693	(S)	Canadian Intellectual Property Office Revolving Fund	7,033	...	...
...	...	...	272,755	272,755		Transfer from TB Vote 5 ⁽¹⁾
21,342,693	(4,373,000)	11,900,000	(7,254,245)	21,615,448		Total—Canadian Intellectual Property Office Revolving Fund	175,916	...	3,928,609
...	47,000,000	37,300,000	(5,993,822)	78,306,178	(S)	Liabilities under the <i>Small Business Loans Act</i>	78,306,178	...	43,915,705
...	30,811,000	...	...	30,811,000	(S)	Contributions to employee benefit plans	30,811,000	...	27,217,000
...	...	800,964,384	...	800,964,384	(S)	Payment to the Canada Foundation for Innovation (Part XI - <i>Budget Implementation Act, 1997</i>)	800,964,384	...	...
241,600	...	...	404,121	645,721	(S)	Spending of proceeds from the disposal of surplus Crown assets	513,027	...	343,606
...	...	...	212	212	(S)	Collection agency fees	212	...	2,273
...	...	...	649,905	649,905	(S)	Refunds of amounts credited to revenues in previous years	649,905	...	730,094
...	...	...	125,000	125,000	(S)	Court awards	125,000	...	...
21,584,293	922,666,645	1,068,938,902	(14,003,813)	1,999,186,027		Total budgetary	1,935,161,355	42,452,446	1,047,601,299

Ministry Summary—Continued

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	\$	Main Estimates	Supplementary Estimates				\$	\$	\$	\$	\$
...	...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)				
...	...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)				
1,950,000	...	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)				
1,950,000	800,000	...	...	...	2,750,000		Total non-budgetary				
21,584,293	922,666,645	1,068,938,902	(14,003,813)	1,999,186,027			Total Department—				
1,950,000	800,000	...	...	2,750,000			Budgetary				
							Non-budgetary				
Atlantic Canada Opportunities Agency											
...	41,021,000	...	...	...	41,021,000	20	Operating expenditures				
...	...	4,815,241	...	...	4,815,241	20a	Operating expenditures				
...	...	...	1	...	1	20b	Transfer of \$1,001,999 from Industry Vote 25				
...	...	...	1,001,999	...	1,001,999		Transfer from Vote 25				
...	41,021,000	4,815,242	1,001,999	...	46,838,241		Total—Vote 20				41,380,126
...	249,809,000	...	...	...	249,809,000	25	Grants and contributions				
...	...	22,931,000	...	...	22,931,000	25a	Contributions				
...	...	...	(1,001,999)	(1,001,999)	(1,001,999)		Transfer to Vote 20				
...	249,809,000	22,931,000	(1,001,999)	(1,001,999)	271,738,001		Total—Vote 25				254,622,889
...	4,500,000	6,400,000	64,959	...	10,964,959	(S)	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>				6,070,823
...	...	...	...	...	...	(S)	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>				3,035,628
...	10,000,000	(8,700,000)	29,914	...	1,329,914	(S)	Contributions to employee benefit				2,951,000
...	3,572,000	...	...	...	3,572,000	(S)	Spending of proceeds from the disposal of surplus Crown assets				21,530
644	...	...	16,109	...	16,753	(S)	Refunds of amounts credited to revenues in previous years				6,334
...	...	...	16,846	...	16,846		Appropriations not required for the current year				3,730,042
644	308,902,000	25,446,242	127,828	334,476,714			Total Program—Budgetary				311,818,372

[illegible]

Ministry Summary—Continued

Ministry summary — <i>Continued</i>											
Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	
Copyright Board											
...	739,000	...	...	739,000	50	...	...	...	...	...	...
...	...	237,810	...	237,810	50b	...	...	...	...	...	...
...	739,000	237,810	...	976,810	(S)	937,459	39,351	...	...	788,892	...
...	102,000	...	...	102,000		102,000	...	...	...	87,000	...
...	841,000	237,810	...	1,078,810		1,039,459	39,351	...	...	875,892	...
Enterprise Cape Breton Corporation											
...	8,654,000	...	...	8,654,000	55	...	...	...	...	...	...
...	...	1,132,720	...	1,132,720	55a	...	...	...	...	...	...
...	8,654,000	1,132,720	...	9,786,720		9,787,000	(280)	...	...	14,700,000	...
...	8,654,000	1,132,720	...	9,786,720		9,787,000	(280)	...	...	14,700,000	...
Economic Development Agency of Canada for the Regions of Quebec ⁽²⁾											
...	24,870,000	...	...	24,870,000	60	...	...	...	...	...	...
...	...	3,020,916	...	3,020,916	60a	...	...	...	...	...	...
...	...	2,895,700	...	2,895,700	60b	...	...	...	...	...	...
...	24,870,000	5,916,616	...	30,786,616		29,883,179	903,437	...	...	27,212,357	...
...	185,595,049	...	...	185,595,049	65	...	...	...	...	...	...
...	...	46,756,000	...	46,756,000	65a	...	...	...	...	...	...
...	...	10,000,000	...	10,000,000	65b	...	...	...	...	...	...
...	185,595,049	56,756,000	...	242,351,049		208,401,649	33,949,400	...	...	261,570,091	...
...	83,400,000	36,700,000	(358,239)	119,741,761	(S)	119,741,761	...	...	...	93,829,598	...
...	2,542,000	...	...	2,542,000	(S)	2,542,000	...	...	...	2,318,000	...
...	...	47,804	...	47,804	(S)	47,804	...	...	...	42,569	...
...	...	...	...	15,746	(S)	...	9,913	5,833	...	7,570	...
9,913	...	...	5,833	235,122	(S)	235,122	...	...	...	315,175	...
...	...	...	235,122	395,720,098		360,851,515	34,862,750	5,833	...	385,295,360	...
9,913	296,407,049	99,372,616	(69,480)	395,720,098		360,851,515	34,862,750	5,833	...	385,295,360	...

National Research Council of Canada

70	Operating expenditures	224,521,000	...	...	224,521,000	...	...	...	221,876,138
70a	Operating expenditures Transfer to Vote 80	14,717,900	...	(365,399)	14,717,900	...	(365,399)	6,322,214	...
	Total—Vote 70	224,521,000	14,717,900	(365,399)	238,873,501	...	...	232,551,287	...
75	Capital expenditures	44,816,000	...	...	44,816,000	...	...	44,826,107	43,232,013
75a	Capital expenditures Transfer to Vote 80	2,274,000	...	(1,009,600)	2,274,000	...	(1,009,600)	1,254,293	...
	Total—Vote 75	44,816,000	2,274,000	(1,009,600)	46,080,400	...	...	44,826,107	...
80	Grants and contributions	127,709,000	...	...	127,709,000	...	...	133,830,936	129,377,652
80a	Contributions	...	...	...	...	...	...	...	...
80b	Transfer of \$365,399 from Industry Vote 70, and \$1,009,600 from Industry Vote 75 Transfer from: Vote 70 Vote 75	...	1	...	...	...	...	...	...
	Total—Vote 80	127,709,000	5,041,000	1,374,999	134,125,000	...	...	294,064	...
(S)	Spending of revenues pursuant to subsection 5.1(e) of the <i>National Research Council Act</i> : Unspent amount at beginning of year Amount received during the year Total	24,456,929	...	...	24,456,929	...	...	58,792,685	37,635,009
		40,137,000	...	8,487,467	48,624,467	...	...	...	14,288,711
		24,456,929	40,137,000	8,487,467	73,081,396	...	...	...	...
(S)	Contributions to employee benefit plans	25,257,000	...	...	25,257,000	...	...	25,257,000	23,299,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	25,000	...	352,428	377,428	...	...	340,409	690,377
	Total Program—Budgetary	24,481,929	462,440,000	22,032,901	8,839,895	517,794,725	...	495,598,424	456,110,189
		...	...	...	...	...	...	7,882,590	14,313,711
85	Operating expenditures	15,205,000	...	...	15,205,000	...	...	15,977,790	15,568,871
85a	Operating expenditures	...	780,150	...	780,150	...	...	...	...
85b	Operating expenditures	...	362,409	...	362,409	...	...	369,769	...
	Total—Vote 85	15,205,000	1,142,559	...	16,347,559	...	...	...	...
90	Grants	417,164,000	...	...	417,164,000	...	...	417,984,000	434,736,999
90b	Grants	...	820,000	...	820,000	...	...	...	...
	Total—Vote 90	417,164,000	820,000	...	417,984,000	...	...	...	...
(S)	Contributions to employee benefit plans	1,486,000	...	...	1,486,000	...	...	1,486,000	1,335,483
(S)	Spending of proceeds from the disposal of surplus Crown assets	1,540	...	867	2,407	...	...	431	867
	Total Program—Budgetary	1,540	433,855,000	1,962,559	867	435,819,966	...	370,878	451,642,013
	

Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years			
	\$	\$	\$				\$	\$	\$	\$	\$		
...	6,512,000	...	...	6,512,000	95	Social Sciences and Humanities Research Council	Operating expenditures	...	...	...	7,294,815
...	...	357,150	...	357,150	95a		Operating expenditures	60,138	1	...	83,778,700		
...	6,512,000	357,150	...	6,869,150		Total—Vote 95	87,151,999	...	...	...	702,000
...	87,152,000	...	...	87,152,000	100	Grants	758,000	...	...	...	44
...	758,000	...	30	758,000	(S)	Contributions to employee benefit plans	30	...	...	...	...
...	...	...	...	...	(S)	Collection agency fees	...	...	...	...	...
1,237	...	...	32	1,269	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,237	32	...	...
1,237	94,422,000	357,150	62	94,780,449		Total Program—Budgetary	94,719,041	61,376	32	91,775,559			
...	5,111,000	...	...	5,111,000	105	Standards Council of Canada	5,111,000	...	...	...	5,184,000
...	5,111,000	...	...	5,111,000		Payments to the Standards Council of Canada	5,111,000	...	...	...	5,184,000
...	...	...	...	...		Total Program—Budgetary	5,111,000	...	...	...	...
...	225,028,000	...	...	225,028,000	110	Statistics Canada	...	...	...	...	...
...	...	35,007,121	...	35,007,121	110a	Program expenditures	25,510,426	2,524,695	...	401,967,276			
...	225,028,000	35,007,121	...	260,035,121	(S)	Total—Vote 110	37,240,000	...	...	35,669,000	
...	37,240,000	...	...	37,240,000	(S)	Contributions to employee benefit plans	75,795	...	...	136,056	
18,917	...	...	56,878	75,795	(S)	Spending of proceeds from the disposal of surplus Crown assets	294,826,221	2,524,695	...	437,772,332	
18,917	262,268,000	35,007,121	56,878	297,350,916		Total Program—Budgetary	...	...	...	...	...
...	32,457,000	...	...	32,457,000	115	Western Economic Diversification	...	...	...	...	...
...	...	4,873,450	...	4,873,450	115a	Operating expenditures	34,123,736	3,206,714	...	33,122,616			
...	32,457,000	4,873,450	...	37,330,450		Total—Vote 115	...	...	...	...	...
...	203,411,000	...	...	203,411,000	120	Grants and contributions	...	...	...	...	...
...	...	126,530,000	...	126,530,000	120a	Grant and contributions	...	...	...	...	...
...	...	1	...	1	120b	Grants and contributions	...	...	...	...	...
...	203,411,000	126,530,001	...	329,941,001		Total—Vote 120	272,353,850	57,587,151	...	250,267,356			

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Micro-economic policy	41,243,900	39,144,068	...	...	19,518,933	18,188,144	...	...	...	...	60,762,833	57,332,212
Marketplace rules and services	148,900,900	145,261,416	...	...	1,045,000	1,045,000	18,200,000	18,530,662	...	...	131,745,900	127,775,754
Canadian Intellectual Property Office Revolving Fund	75,541,448	60,599,087	...	...	...	...	53,926,000	60,423,170	...	...	21,615,448	175,917
Industry sector development—Budgetary	219,577,800	211,837,443	...	...	1,414,793,659	1,390,124,287	8,669,000	6,703,452	...	...	1,625,702,459	1,595,258,278
Non-budgetary	69,309,500	68,979,442	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Tourism	90,049,887	85,639,752	...	...	...	...	...	...	...	...	69,309,500	68,979,442
Corporate and management services	...	...	...	...	...	...	...	...	...	...	90,049,887	85,639,752
Sub-total—												
Budgetary	644,623,435	611,461,208	...	...	1,435,357,592	1,409,357,431	80,795,000	85,657,284	...	...	1,999,186,027	1,935,161,355
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(80,795,000)	(85,657,284)	...	...	...	...	(80,795,000)	(85,657,284)	...	...	...	...
Total Department—												
Budgetary	563,828,435	525,803,924	...	...	1,435,357,592	1,409,357,431	...	...	...	...	1,999,186,027	1,935,161,355
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Atlantic Canada Opportunities Agency												
Development	38,073,161	37,380,911	...	...	284,032,874	277,217,927	...	...	...	...	322,106,035	314,598,838
Corporate administration	12,370,679	11,307,195	...	...	...	...	...	...	...	...	12,370,679	11,307,195
Total Program—Budgetary	50,443,840	48,688,106	...	...	284,032,874	277,217,927	...	...	...	...	334,476,714	325,906,033
Business Development Bank of Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	853,677,000	...	853,677,000	...
Canadian Space Agency												
Earth observation	1,013,000	439,491	36,108,000	31,712,658	9,840,719	9,840,719	7,403,000	6,507,615	...	...	39,558,719	35,485,253
Satellite communications	19,788,000	16,523,738	2,500,000	7,913	8,722,097	8,722,097	...	...	...	...	31,010,097	25,253,748
Canadian space station program	96,000	803,570	69,635,000	69,101,905	...	...	...	...	...	...	69,731,000	69,905,475
Canadian astronaut program	6,775,000	5,384,971	...	...	...	...	...	...	...	...	6,775,000	5,384,971

Space science	3,279,000	2,363,986	26,700,000	26,859,453	150,000	150,000	...	...	...	30,129,000	29,373,439
Space technology	13,504,000	12,457,982	5,824,000	7,368,394	6,048,363	6,042,193	...	...	...	25,376,363	25,868,569
Executive and horizontal coordination	27,185,297	33,127,813	421,000	4,041,503	595,821	523,112	...	...	...	28,202,118	37,692,428
Sub-total	71,640,297	71,101,551	141,188,000	139,091,826	25,357,000	25,278,121	7,403,000	6,507,615	...	230,782,297	228,963,883
Revenues netted against expenditures	...	...	(7,403,000)	(6,507,615)	...	...	(7,403,000)	(6,507,615)	...	...	...
Total Program—Budgetary	71,640,297	71,101,551	133,785,000	132,584,211	25,357,000	25,278,121	...	...	...	230,782,297	228,963,883
Competition Tribunal—Budgetary	1,258,000	1,124,134	...	...	...	...	...	...	...	1,258,000	1,124,134
Copyright Board—Budgetary	1,078,810	1,039,459	...	...	...	...	...	...	...	1,078,810	1,039,459
Enterprise Cape Breton Corporation—Budgetary	9,786,720	9,787,000	...	...	...	...	...	...	...	9,786,720	9,787,000
Economic Development Agency of Canada for the Regions of Quebec⁽¹⁾											
Promotion of the economic development of the regions of Quebec	33,392,166	32,472,983	...	...	362,327,932	328,378,532	...	...	...	395,720,098	360,851,515
Total Program—Budgetary	33,392,166	32,472,983	...	...	362,327,932	328,378,532	...	...	...	395,720,098	360,851,515
National Research Council of Canada											
National research and development	226,402,135	188,294,951	44,567,116	37,101,091	41,172,114	41,172,114	...	...	...	312,141,365	266,568,156
Support for the national science and technology infrastructure	46,512,713	49,709,334	415,754	1,132,359	87,731,886	87,466,060	...	...	...	134,660,353	138,307,753
Program management	49,603,686	63,866,304	16,168,321	21,663,449	5,221,000	5,192,762	...	...	...	70,993,007	90,722,515
Sub-total	322,518,534	301,870,589	61,151,191	59,896,899	134,125,000	133,830,936	...	...	...	517,794,725	495,598,424
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	322,518,534	301,870,589	61,151,191	59,896,899	134,125,000	133,830,936	...	...	...	517,794,725	495,598,424
Natural Sciences and Engineering Research Council											
Grants and scholarships	...	...	...	...	417,984,000	417,984,000	...	...	...	417,984,000	417,984,000
Administration	17,835,966	17,464,221	...	...	...	...	...	...	...	17,835,966	17,464,221
Total Program—Budgetary	17,835,966	17,464,221	...	...	417,984,000	417,984,000	...	...	...	435,819,966	435,448,221
Social Sciences and Humanities Research Council											
Grants and scholarships	...	...	...	...	87,152,000	87,151,999	...	...	...	87,152,000	87,151,999
Administration	7,628,449	7,567,042	...	...	...	...	...	...	...	7,628,449	7,567,042
Total Program—Budgetary	7,628,449	7,567,042	...	...	87,152,000	87,151,999	...	...	...	94,780,449	94,719,041

Programs by Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Standards Council of Canada—Budgetary	5,111,000	5,111,000	...	...	...	...	...	...	...	...	...	...	...	...	...	5,111,000	5,111,000	...
Statistics Canada																		
International and domestic economic statistics	111,018,201	111,915,868	...	...	...	...	...	...	...	...	...	...	...	...	...	111,018,201	111,915,868	...
Socio-economic statistics	34,110,501	34,393,806	...	...	...	...	...	...	...	...	...	...	...	...	...	34,110,501	34,393,806	...
Census and social statistics	40,015,846	39,860,002	...	...	...	...	...	...	...	...	...	...	...	...	...	26,385,846	26,731,047	...
Institution statistics	27,232,648	27,439,397	...	...	...	...	435,196	435,196	...	13,630,000	13,128,955	...	...	...	...	27,667,844	27,874,593	...
Technical infrastructure	124,749,737	116,753,583	...	...	...	...	...	...	...	60,370,000	51,659,963	...	...	...	...	64,379,737	65,093,620	...
Corporate management services	33,788,787	28,817,287	...	...	...	...	...	...	...	...	...	...	...	...	...	33,788,787	28,817,287	...
Sub-total	370,915,720	359,179,943	...	...	...	...	435,196	435,196	...	74,000,000	64,788,918	...	...	...	...	297,350,916	294,826,221	...
Revenues netted against expenditures	(74,000,000)	(64,788,918)	...	...	...	...	...	...	...	(74,000,000)	(64,788,918)	...	...	...	...	...	...	...
Total Program—Budgetary	296,915,720	294,391,025	...	...	...	...	435,196	435,196	...	...	...	...	...	...	...	297,350,916	294,826,221	...
Western Economic Diversification—Budgetary	39,757,304	36,575,965	...	...	...	...	354,749,701	297,162,550	...	...	...	...	...	...	...	395,490,005	334,693,936	...
Total Ministry—Budgetary	1,421,195,241	1,352,996,999	...	...	...	...	3,101,521,295	2,976,796,692	...	...	...	...	...	...	...	4,718,635,727	4,523,230,222	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	856,427,000	856,427,000	...

(1) Formerly Federal Office of Regional Development—Quebec.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	3,500,000	...	(300,000)	3,200,000	...	...	7,115,000
...	...	...	...	...	...	...	2,253,393
...	3,500,000	...	(300,000)	3,200,000	...	...	9,368,393
Marketplace rules and services							
...	150,000	...	...	150,000	...	...	150,000
...	45,000	...	...	45,000	...	...	45,000
...	195,000	...	...	195,000	...	...	195,000
Industry sector development							
...	...	55,000,000	...	55,000,000	...	...	...
...	3,695,000	55,000,000	(300,000)	58,395,000	...	...	9,563,393
Total—Grants							
Contributions							
Micro-economic policy							
...	1,891,000	...	100,000	1,991,000	...	...	1,991,000
...	3,500,000	...	...	3,500,000	...	...	3,500,000
...	500,000	...	(10,160)	321,270	168,570	...	478,464
...	615,000	...	995,000	1,602,297	7,703	...	1,182,861
...	6,808,000	...	...	5,843,289	964,711	...	6,164,464
...	2,100,000	...	(279,907)	1,630,288	189,805	...	308,648
...	...	...	100,000	100,000	...	...	100,000
...	...	...	...	...	...	...	953,054
...	15,414,000	...	904,933	14,985,144	1,330,789	...	14,678,491
Marketplace rules and services							
...	850,000	...	...	850,000	...	...	850,000

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	10,000,000	...	(2,958,036)	7,041,964	7,041,246	718	30,968,800
...	717,030	...	44,030	761,030	729,142	31,888	6,951,688
...	6,586,000	...	(946,172)	5,639,828	5,540,666	99,162	9,584,334
...	23,083,000	...	(751,066)	22,331,934	21,778,662	553,272	19,996,303
...	1,450,000	...	(100,000)	1,350,000	1,280,496	69,504	614,957
...	11,010,000	...	2,398,987	13,408,987	13,403,281	5,706	13,618,106
...	10,000,000	...	(9,992,967)	7,033	7,033	...	...
...	7,728,000	...	527,099	8,255,099	7,691,748	563,351	8,840,183
...	3,800,000	...	(300,000)	3,500,000	3,427,887	72,113	2,312,242
...	239,000	...	80,000	319,000	182,316	136,684	1,307,336
...	1,500,000	...	(1,500,000)	...	...	...	1,067,792
...	36,700,000	...	...	36,700,000	36,282,337	417,663	24,505,075
...	15,825,000	...	(3,299,000)	12,526,000	12,078,154	447,846	7,524,772
...	30,400,000	91,100,000	6,701,000	128,201,000	119,701,000	8,500,000	159,356,000
...	47,000,000	37,300,000	(5,993,822)	78,306,178	78,306,178	...	43,915,705
...	196,000,000	...	(8,581,545)	187,418,455	174,248,539	13,169,916	73,148,952
...	2,500,000	...	416,000	2,916,000	2,915,693	307	3,000,000
...	41,542,000	(1,804,003)	(22,398,297)	17,339,700	17,339,700	...	37,567,400
...	...	1,000,000	2,500,000	3,500,000	3,495,285	4,715	...
...	...	900,000	121,937	1,021,937	957,582	64,355	...
...	...	500,000	617,997	1,117,997	589,380	528,617	...
...	...	345,000	...	345,000	345,000	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	150,000	...	...	150,000	150,000	...	...	150,000
...	500,000	...	(430,630)	69,370	69,000	370	...	266,700
...	150,000	...	(600)	149,400	143,600	5,800	...	126,200
...	100,000	...	(100,000)	...	...	...	...	...
...	750,000	...	(531,230)	218,770	212,600	6,170	...	392,900
...	175,000	...	...	175,000	175,000	...	...	175,000
...	56,000	...	(15,285)	40,715	40,714	1	...	...
...	231,000	...	(15,285)	215,715	215,714	1	...	219,197
...	1,131,000	...	(546,515)	584,485	578,314	6,171	...	762,097
...	1,279,000	...	(52,360)	1,226,640	1,226,640	...	...	1,056,560
...	9,911,000	...	(4,826,662)	5,084,338	5,084,338	...	...	12,315,564
...	...	...	3,529,741	3,529,741	3,529,741	...	...	2,421,082
...	11,190,000	...	(1,349,281)	9,840,719	9,840,719	...	...	17,123,562
...	1,041,000	...	(454,271)	586,729	586,729	...	...	1,439,433
...	14,536,000	...	(9,676,778)	4,859,222	4,859,222	...	...	3,565,613
...	...	...	3,276,146	3,276,146	3,276,146	...	...	1,207,992
...	15,577,000	...	(6,854,903)	8,722,097	8,722,097	...	...	6,213,038

Space technology									
Contribution to the general support technology program of ESA (GSTP)									
...	419,000	...	(65,997)	353,003	...	...	...	...	415,055
...	7,865,000	...	(2,388,410)	5,476,590	...	...	...	...	8,079,956
...	8,284,000	...	(2,454,407)	5,829,593	...	...	...	...	8,495,011
Executive and horizontal coordination									
Contributions for the youth awareness program									
...	145,000	...	235,106	380,106	...	...	72,708	...	15,000
...	...	...	...	...	...	...	...	...	158,996
...	145,000	...	235,106	380,106	...	...	72,708	...	173,996
...	35,196,000	...	(10,423,485)	24,772,515	...	...	24,699,807	72,708	32,005,607
Total—Contributions									
Program Summary by Activity									
...	11,190,000	...	(1,349,281)	9,840,719	...	...	9,840,719	...	17,123,562
...	15,577,000	...	(6,854,903)	8,722,097	...	...	8,722,097	...	6,213,038
...	150,000	...	...	150,000	...	...	150,000	...	150,000
...	9,034,000	...	(2,985,637)	6,048,363	...	...	6,042,193	6,170	8,887,911
...	376,000	...	219,821	595,821	...	...	523,112	72,709	393,193
...	36,327,000	...	(10,970,000)	25,357,000	...	...	25,278,121	78,879	32,767,704
Total Program									
Economic Development Agency of Canada for the Regions of Quebec ⁽¹⁾									
Grants									
Promotion of the economic development of the regions of Quebec									
Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses									
...	1,055,975	...	...	1,055,975	...	...	909,507	146,468	247,821
...	...	...	...	...	...	...	...	...	1,168,805
...	1,055,975	...	...	1,055,975	...	...	909,507	146,468	1,416,626
Total—Grants									
Contributions									
Promotion of the economic development of the regions of Quebec									
Contributions under the temporary economic reconstruction program									
...	...	9,300,000	...	9,300,000	...	...	7,182,922	2,117,078	...
...	74,000,000	37,456,000	3,689,000	115,145,000	...	...	96,651,262	18,493,738	163,116,080
...	2,036,900	...	(709,982)	1,326,918	...	...	1,326,918	...	3,746,048
...	1,928,700	...	(1,559,401)	369,299	...	...	369,299	...	2,885,488
...	11,953,600	...	(5,039,841)	6,913,759	...	...	6,913,759	...	13,001,919
...	1,759,289	...	(500,176)	1,259,113	...	...	1,259,113	...	3,107,812
...	969,225	...	(646,946)	322,279	...	...	322,279	...	1,803,752
...	1,154,800	...	(641,184)	513,616	...	...	513,616	...	2,049,705
...	1,220,000	...	(1,032,547)	197,453	...	...	197,453	...	2,717,487

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities				
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year	\$
	\$	\$	\$					
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
...	104,438	...	(3,162)	101,276	...	...	274,654	...
...	91,096	...	(91,096)	...	...	...	1,365,444	...
...	120,000	...	3,181	123,181	...	...	301,177	...
...	2,942,600	...	(1,337,982)	1,604,618	...	...	1,544,648	...
...	5,133,800	...	(3,661,813)	1,471,987	...	...	5,322,548	...
...	1,126,600	...	(491,687)	634,913	...	...	1,732,528	...
...	50,000	...	(50,000)	...	...	...	259,851	...
...	237,709	...	(191,527)	46,182	...	...	1,338,385	...
...	411,700	...	(116,715)	294,985	...	...	3,633,410	...
...	...	10,000,000	...	10,000,000	9,596,837	...	...	...
...	83,400,000	36,700,000	(338,239)	119,741,761	...	...	93,829,598	...
...	500,000	...	(500,000)	...	...	...	900,000	...
...	200,000	...	(200,000)	...	...	...	3,876,711	...
...	60,092,506	...	(4,735,749)	55,356,757	674,780	...	33,039,501	...
...	12,669,511	...	8,744,402	21,413,913	...	...	12,454,361	...
...	5,826,600	...	...	5,826,600	2,920,499	...	866,490	...
...	...	...	2,960	2,960	...	...	49,913	...
...	...	...	4,151	4,151	...	...	374,658	...
...	...	...	235,122	235,122	...	...	315,175	...
...	...	...	9,066,114	9,066,114	...	...	390,895	...
...
...	267,939,074	93,456,000	(123,117)	361,271,957	33,802,932	...	354,298,238	...
...	268,995,049	93,456,000	(123,117)	362,327,932	33,949,400	...	355,714,864	...

National Research Council of Canada

Grants

...	956,000	1	24,999	981,000	Program management	...	952,762	28,238	932,736
...	4,240,000	...	...	4,240,000	International affiliations	...	4,240,000	...	4,199,359
...	5,196,000	1	24,999	5,221,000	Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	...	5,192,762	28,238	5,132,095

Total—Grants

Contributions

...	15,000	...	42,189	57,189	National research and development	...	...	...	594,699
...	3,253,000	...	487,831	3,740,831	Contributions to extramural performers under the biotechnology research program	...	57,189	...	3,734,266
...	32,954,000	...	...	32,954,000	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	...	3,740,831	...	31,000,000
...	1,138,000	...	12,656	1,150,656	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	...	32,954,000	...	2,644,427
...	1,200,000	...	2,069,438	3,269,438	Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	...	1,150,656	...	3,467,048
...	38,560,000	...	2,612,114	41,172,114	National Science Foundation of the United States in support of the construction of the Gemini telescopes	...	3,269,438	...	41,440,440

Support for the national science and technology infrastructure

...	64,068,000	5,041,000	(2,859,762)	66,249,238	Contributions to Canadian firms to develop, adapt and exploit technology	...	65,983,412	265,826	61,923,369
...	19,885,000	...	1,597,648	21,482,648	Contributions to organizations to provide technological and research assistance to Canadian industry	...	21,482,648	...	20,881,748
...	83,953,000	5,041,000	(1,262,114)	87,731,886	...	...	87,466,060	265,826	82,805,117
...	122,513,000	5,041,000	1,350,000	128,904,000	Total—Contributions	...	128,638,174	265,826	124,245,557

Program Summary by Activity

...	38,560,000	...	2,612,114	41,172,114	National research and development	...	41,172,114	...	41,440,440
...	83,953,000	5,041,000	(1,262,114)	87,731,886	Support for the national science and technology infrastructure	...	87,466,060	265,826	82,805,117
...	5,196,000	1	24,999	5,221,000	Program management	...	5,192,762	28,238	5,132,095
...	127,709,000	5,041,001	1,374,999	134,125,000	Total Program	...	133,830,936	294,064	129,377,652

Natural Sciences and Engineering Research Council

...	417,164,000	820,000	...	417,984,000	Grants	...	417,984,000	...	434,736,999
...	417,164,000	820,000	...	417,984,000	Grants and scholarships	...	417,984,000	...	434,736,999
...	417,164,000	820,000	...	417,984,000	Total Program	...	417,984,000	...	434,736,999

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
					Social Sciences and Humanities Research Council				
...	87,152,000	...	...	...	Grants				
...	87,152,000	...	...	...	Grants and scholarships		87,151,999	1	...
					Grants and scholarships				83,778,700
					Total Program		87,151,999	1	83,778,700
					Statistics Canada				
...	...	...	...	...	Grants				
...	...	...	...	...	Institution statistics				
...	...	...	...	...	Canadian Institute for Health Information		435,196	...	885,038
...	...	...	...	...	Items not required for the current year		...	...	13,660
					Total Program		435,196	...	898,698
					Western Economic Diversification				
...	5,000,000	...	...	...	Grants				
...	5,000,000	...	...	...	Grants for the Western diversification program		1,475,000	3,525,000	...
...	...	16,000,000	...	...	Grant to the Canadian National Railway Company to partially compensate its losses incurred on the sale of the Bay Line		16,000,000	...	...
...	5,000,000	16,000,000	...	...	Total—Grants		17,475,000	3,525,000	...
					Contributions				
...	130,952,000	...	...	...	Contributions under programs or for projects that promote or enhance the economic development and diversification of western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in western Canada		120,662,334	14,783,667	131,832,810
...	...	...	...	...	Contributions to western small and medium sized enterprises in strategic growth industries through the establishment of specialized loans/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital		5,036,000	...	7,486,000
...	5,000,000	...	...	...	Contributions to the western provinces under the Canada Infrastructure Works Agreements		99,159,335	36,299,665	110,948,546
...	62,459,000	73,000,000	...	...			

(S) Liabilities under the <i>Small Business Loans Act</i>	24,808,700	...	...	...	16,814,312
Contributions under the Red River Valley jobs and economic restoration initiative	20,421,181	...	...	...	...
Contributions for Red River Valley flood proofing and dike enhancement	9,600,000	...	...	...	...
Contributions under the Canada/British Columbia Agreement on Asia-Pacific Initiatives	...	...	...	...	...
Contribution for upgrading the Port of Churchill to Hudson Bay Port Company	...	...	...	...	...
Total—Contributions	279,687,550	54,062,151	...	...	267,081,668
Total Program	297,162,550	57,587,151	...	...	267,081,668
Total Ministry	2,976,796,692	124,724,603	...	...	2,093,025,788

(S) Statutory transfer payment.

(1) Formerly Federal Office of Regional Development—Quebec.

Details of Respondable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (responsible revenues)				
Marketplace rules and services—				
Bankruptcy	16,000,000	16,335,951	16,090,716	
Competition Bureau	2,200,000	2,194,711	...	
Spectrum management	...	...	214,000	
	18,200,000	18,530,662	16,304,716	
Canadian Intellectual Property Office Revolving Fund	53,926,000	60,423,170	54,715,861	
Industry sector development	8,669,000	6,703,452	8,412,198	
Total Department—Budgetary	80,795,000	85,657,284	79,432,775	
Canadian Space Agency				
Budgetary (responsible revenues)				
Earth observation				
RADARSAT				
Recovery from other Government for cost-sharing agreements	7,403,000	6,507,615	6,065,628	
Total Program—Budgetary	7,403,000	6,507,615	6,065,628	
Statistics Canada				
Budgetary (responsible revenues)				
Census and social statistics	13,630,000	13,128,955	8,026,334	
Technical infrastructure	60,370,000	51,659,963	48,451,183	
Total Program—Budgetary	74,000,000	64,788,918	56,477,517	
Total Ministry—Budgetary	162,198,000	156,953,817	141,975,920	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	742,795		795,796	
Total tax revenues	742,795		795,796	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Business Development Bank of Canada—Dividends	3,402,500		...	
Atlantic Development Board carry-over projects	161,504		191,136	
<i>Atlantic Provinces Power Development Act</i>	4,989,565		5,413,584	
Other accounts—				
Bombardier Inc., groupe Canadair	671		7,668	
Interest on general development agreement—Province of British Columbia	230,808		171,312	
	8,785,048		5,783,700	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	4,026,235		3,826,544	
Repayable contributions	97,310,970		69,060,802	
Adjustments to prior year's payables	2,553,197		8,452,006	
	103,890,402		81,339,352	
Privileges, licences and permits—				
Royalties from Nuans Software	413,130		580,954	
Corporations operations	12,074,384		11,928,222	
Bankruptcy: trustee licences	430,317		410,500	
Textile label registration	119,700		137,602	
Laboratory fees, electricity and gas, weights and measures	293,047		325,247	
Inspection fees, electricity and gas	4,150,576		4,590,127	
Inspection fees, weights and measures	2,346,484		3,210,884	
Lobbyists registrations operations	17,513		40,863	
Non general radio service	189,847,698		149,289,428	
Royalties from Canadian Tourism Commission	312,401		...	
Fines, electricity and gas, weights and measures acts	103,950		188,417	
Fines, consumer products (various acts)	6,632		92,226	
Fines—				
<i>Competition Act</i>	5,344,933		4,727,364	
<i>Radiocommunication Act</i>	5,626		5,648	
Sundries	9,736		93,828	
	215,476,127		175,621,310	

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Service fees—			Refunds of previous years' expenditures—		
Certification, testing and labelling	6,072,316	5,345,471	Refunds of previous years' expenditures	3,436,668	2,623,398
Fees from <i>Small Business Loans Act</i>	24,797,809	23,487,783	Contribution recoveries	14,543,528	10,943,821
Sundries	2,069,286	2,698,899	Adjustments to prior year's payables	2,565,165	1,168,061
	32,939,411	31,532,153		20,545,361	14,735,280
Proceeds from sales	10,280	27,829	Service fees	5,627,055	2,854,873
Proceeds from the disposal of surplus Crown assets	404,121	634,506	Proceeds from the disposal of surplus Crown assets	16,109	10,285
Miscellaneous non-tax revenues—			Miscellaneous non-tax revenues	1,005,897	1,311,783
Levies and <i>Excise Act</i>			Total non-tax revenues	28,538,624	22,025,156
remittances	1,738,653	1,652,387	Total Program	28,583,007	22,059,568
Fines—			Canadian Space Agency		
<i>Bankruptcy and Insolvency Act</i>	54,222	79,013	Tax revenues—		
Certified copies	13,200	11,776	Goods and services tax	99,172	97,350
Railway mortgages and sales agreements	39,840	42,621	Total tax revenues	99,172	97,350
Royalties from Communications Research Centre	238,948	361,202	Non-tax revenues—		
Licences from Communications Research Centre	1,048,545	393,751	Refunds of previous years' expenditures—		
Software from Communications Research Centre	10,117	28,065	Adjustments to prior year's payables	212,803	1,408,473
Sundries	1,592,415	993,684	Refunds of previous years' expenditures	155,828	87,362
	4,735,940	3,562,499		368,631	1,495,835
Total non-tax revenues	366,241,329	298,501,349	Service fees	1,423,951	1,350,173
Total Department	366,984,124	299,297,145	Proceeds from the disposal of surplus Crown assets	6,418	10,479
Atlantic Canada Opportunities Agency			Miscellaneous non-tax revenues	171,058	18,752
Tax revenues—			Total non-tax revenues	1,970,058	2,875,239
Goods and services tax	44,383	34,412	Total Program	2,069,230	2,972,589
Total tax revenues	44,383	34,412	Competition Tribunal		
Non-tax revenues—			Non-tax revenues—		
Return on investments— ⁽¹⁾			Refunds of previous years' expenditures	...	35
Loans, investments and advances—			Total Program	...	35
Special areas and highways agreement	871,179	2,571,048			
Comprehensive development plan agreement	473,023	541,887			
	1,344,202	3,112,935			

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Economic Development Agency of Canada for the Regions of Quebec⁽²⁾			Natural Sciences and Engineering Research Council		
Non-tax revenues—			Non-tax revenues—		
Return on investments— ⁽¹⁾			Refunds of previous years' expenditures—		
Special areas and highways agreement	...	5,778,993	Repayment of grants and scholarships	116,860	91,874
Refunds of previous years' expenditures—			Adjustments to prior year's payables	99,041	11,152
Refunds of previous years' expenditures	11,930,174	12,478,418	Proceeds from the disposal of surplus Crown assets	215,901	103,026
Adjustments to prior year's payables	1,538,058	3,790,265	Miscellaneous non-tax revenues	867	1,540
	13,468,232	16,268,683	Total Program	385,936	104,631
Service fees—			Social Sciences and Humanities Research Council		
Service fees—Loans guarantee	24,108,619	16,443,616	Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	5,833	9,913	Refunds of previous years' expenditures—		
Miscellaneous non-tax revenues—			Refunds—Transfer payments	176,072	545,130
Other refunds	16,107	18,436	Refunds—Goods and services	373	313
Total Program	37,598,791	38,519,641	Adjustments to prior year's payables	65,876	10,493
National Research Council of Canada			Proceeds from the disposal of surplus Crown assets	242,321	555,936
Tax revenues—			Total Program	242,353	557,173
Goods and services tax	1,514,718	1,717,877	Statistics Canada		
Total tax revenues	1,514,718	1,717,877	Tax revenues—		
Non-tax revenues—			Goods and services tax	857,001	876,495
Refunds of previous years' expenditures—			Total tax revenues	857,001	876,495
Repayment for goods and services not provided and other			Non-tax revenues—		
miscellaneous refunds	224,719	347,133	Refunds of previous years' expenditures	54,239	90,209
Adjustments to prior year's payables	1,607,673	772,513	Proceeds from the disposal of surplus Crown assets	56,878	136,059
	1,832,392	1,119,646	Miscellaneous non-tax revenues	1,080,904	91,603
Service fees—			Total non-tax revenues	1,192,021	317,871
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	38,644,794	37,431,316	Total Program	2,049,022	1,194,366
Proceeds from sales—			Western Economic Diversification		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	9,979,673	9,280,637	Tax revenues—		
Proceeds from the disposal of surplus Crown assets	352,428	724,802	Goods and services tax	90	...
Miscellaneous non-tax revenues	86,555	17,176	Total tax revenues	90	...
Total non-tax revenues	50,895,842	48,573,577			
Total Program	52,410,560	50,291,454			

	Current year	Previous year
	\$	\$
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Special areas and highways agreement	49,812	64,905
Refunds of previous years' expenditures—		
Refunds—Transfer payments—		
Capital assistance	46,235,791	54,307,887
Other	435,960	307,350
Refunds—Operating	72,691	38,984
Adjustments to prior year's payables	1,571,376	2,330,631
	48,315,818	56,984,852
Service fees—		
<i>Small Business Loans Act—Loan guarantee fees</i>	19,808,657	11,193,035
Proceeds from the disposal of surplus Crown assets	4,657	4,790
Miscellaneous non-tax revenues	1,261,987	865,362
Total non-tax revenues	69,440,931	69,112,944
Total Program	69,441,021	69,112,944
Ministry Summary		
Tax revenues—		
Goods and services tax	3,258,159	3,521,930
Total tax revenues	3,258,159	3,521,930
Non-tax revenues—		
Return on investments	10,179,062	14,740,533
Refunds of previous years' expenditures	188,933,297	172,692,854
Privileges, licences and permits	215,476,127	175,621,310
Service fees	122,552,487	100,805,166
Proceeds from sales	9,989,953	9,308,466
Proceeds from the disposal of surplus Crown assets	847,343	1,533,611
Miscellaneous non-tax revenues	8,527,616	5,885,676
Total non-tax revenues	556,505,885	480,587,616
Total Ministry	559,764,044	484,109,546

(1) Interest unless otherwise indicated.

(2) Formerly Federal Office of Regional Development—Quebec.

SECTION 14

1997-98

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission
Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Human Rights Tribunal Panel

Law Commission of Canada

Offices of the Information and Privacy
Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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Programs by activity	14.8
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Department

corporate management and administrative frameworks and services that ensure the optimal internal management of the department and its resources.

Objective

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Activity Description*Government client services*

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the Government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing

Canadian Human Rights Commission**Objective**

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description*Canadian Human Rights Commission*

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the *Canadian Human Rights Act* in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs**Objective**

To provide central administrative services for the Canadian Judicial Council, the judges of the Federal Court of Canada, the Tax Court of Canada and all other federally appointed judges of the superior courts of the provinces and territories.

Activity Description*Administration*

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

Judges' salaries, allowances and annuities; lump sum payments to spouses; and annuities to spouses and children of judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior courts of the provinces and territories as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for lump sum payments to spouses of such judges who die while in office.

Federal Court of Canada**Objective**

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description*Registry of the Federal Court of Canada*

Provides for the administration of the Federal Court of Canada.

Objective

To protect and uphold the human rights of Canadians, in accordance with the *Canadian Human Rights Act*.

Activity Description

Human Rights Tribunal Panel

To ensure enforcement and application of the *Canadian Human Rights Act* through the conduct of fair and efficient hearings and to ensure that the administrative support necessary for the conduct of hearings and operations of the Tribunals throughout Canada is properly provided.

Law Commission of Canada

Objective

The purpose of the Commission is to provide independent advice on improvements to, and modernization and reform of Canada's law based on the knowledge and experience of a wide range of groups and individuals. The Commission is to be lean and efficient in its operation plus it is mandated to achieve cost-effective results. One of the duties of the Commission is to develop measures to make the legal system more efficient, economical and accessible.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information commissioner:

- to ensure that the rights of complainants under the *Access to Information Act* are respected; complainants, heads of federal Government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information commissioner and investigations are thorough and timely;

- to persuade federal Government institutions to adopt information practices in keeping with the *Access to Information Act*; and

- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy commissioner:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal Government institution, is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information commissioner

Investigates, reports and makes recommendations to the heads of Government institutions as a result of complaints from individuals who allege non-compliance with the *Access to Information Act*. The Commissioner may initiate a complaint. The Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal Government institutions to refuse access under the Act. He reports to Parliament annually and may make special reports.

Privacy commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides administrative support services to both the Information and Privacy Commissioners.

Supreme Court of Canada**Objective**

To provide a general Court of Appeal for Canada.

Activity Description

Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to surviving spouses and children of judges as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for lump sum payments to spouses of such judges who die while in office.

Administration

Consists of the office of the registrar, the office of the deputy registrar, the library, law reports, and administrative services.

Tax Court of Canada**Objective**

To provide an easily accessible and independent court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Activity Description***Registry of the Tax Court of Canada***

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote					Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$		\$	\$	\$	\$	\$
Department									
...	159,051,000	...	...	1	159,051,000				
...	...	33,845,893	...	1a	33,845,893				
...	...	36,477,525	...	1b	36,477,525				
...	...	...	7,415,010		7,415,010				
...	...	...	2,503,096		2,503,096				
...	159,051,000	70,323,418	9,918,106		239,292,524				
...	256,282,862	...	...	5	256,282,862				
...	...	22,483,150	...	5a	22,483,150				
...	...	...	(7,415,010)		(7,415,010)				
...	256,282,862	22,483,150	(7,415,010)		271,351,002				
...	48,645	...	443	(S)	49,088				
...	18,543,000	...	...	(S)	18,543,000				
13,036	...	...	14,521	(S)	27,557				
...				
...				
13,036	433,925,507	92,806,568	2,518,060		529,243,171				
Canadian Human Rights Commission									
...	12,598,000	...	...	10	12,598,000				
...	...	619,400	...	10a	619,400				
...	...	248,317	...	10b	248,317				
...	12,598,000	867,717	...		13,465,717				
...	1,577,000	...	...	(S)	1,577,000				
1,727	...	...	11,010	(S)	12,737				
1,727	14,175,000	867,717	11,010		15,055,454				
Commissioner for Federal Judicial Affairs									
...	4,174,000	...	...	15	4,174,000				
...	...	355,563	...	15b	355,563				
...	4,174,000	355,563	...		4,529,563				

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote			
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$		\$	\$	\$
...	499,000	...	...	...	499,000	20 Canadian Judicial Council—Operating expenditures	...	...	...
...	...	255,050	...	...	255,050	20b Canadian Judicial Council—Operating expenditures	...	...	...
...	499,000	255,050	...	...	754,050	Total—Vote 20	737,338	16,712	907,701
...	219,283,000	...	(4,863,937)	...	214,419,063	(S) Payments pursuant to the <i>Judges Act</i>	214,419,063	...	208,635,890
...	387,000	...	...	...	387,000	(S) Contributions to employee benefit plans	387,000	...	296,000
...	224,343,000	610,613	(4,863,937)	...	220,089,676	Total Program—Budgetary	220,034,050	55,626	214,496,883
Federal Court of Canada									
...	26,930,000	...	...	...	26,930,000	25 Program expenditures	...	...	...
...	...	1,545,250	...	...	1,545,250	25b Program expenditures	...	...	...
...	26,930,000	1,545,250	...	...	28,475,250	Total—Vote 25	27,787,025	688,225	26,712,714
...	3,144,000	...	...	...	3,144,000	(S) Contributions to employee benefit plans	3,144,000	...	2,768,000
5,519	...	...	11,959	...	17,478	(S) Spending of proceeds from the disposal of surplus Crown assets	5,519	...	6,026
5,519	30,074,000	1,545,250	11,959	...	31,636,728	Total Program—Budgetary	30,936,544	688,225	29,486,740
Human Rights Tribunal Panel									
...	1,852,000	...	...	...	1,852,000	30 Program expenditures	...	...	...
...	...	637,697	...	...	637,697	30a Program expenditures	...	...	...
...	1,852,000	637,697	...	...	2,489,697	Total—Vote 30	2,085,292	404,405	2,251,231
...	75,000	...	...	...	75,000	(S) Contributions to employee benefit plans	75,000	...	...
...	1,927,000	637,697	...	...	2,564,697	Total Program—Budgetary	2,160,292	404,405	2,251,231
Law Commission of Canada									
...	...	1,836,917	...	...	1,836,917	33a Program expenditures	1,164,452	672,465	...
...	...	1,836,917	...	...	1,836,917	Total Program—Budgetary	1,164,452	672,465	...

	5,311,000	...	5,311,000	35	Program expenditures					
...	5,311,000	35a	Program expenditures					
...	...	252,805	...	35b	Program expenditures					
...	...	233,244	...		Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>					
...	...	(65,173)	(65,173)		Transfer from TB Vote 5 ⁽¹⁾					
...	...	74,437	74,437		Total—Vote 35		5,637,386	168,927	...	5,974,295
...	5,311,000	486,049	9,264	(S)	Contributions to employee benefit plans		809,000	720,000
...	809,000	(S)	Spending of proceeds from the disposal of surplus Crown assets		537	...	318	316
342	513							
342	6,120,000	486,049	9,777		Total Program—Budgetary		6,446,923	168,927	318	6,694,611

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities current year	for use	Total authorities available for use	Authorities current year	for use	Total authorities available for use	Authorities current year	for use	Total authorities available for use	Authorities current year	for use	Total authorities available for use	Authorities current year	for use	Total authorities available for use	Authorities current year	for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Government client services																		
Law and policy Administration	152,502,618	145,679,972	741,641	3,203,716	...	...	270,343,478	...	...	...	...	...	...	...	...	153,244,259	148,883,688	...
	69,427,156	63,509,226	71,130	2,433,584	271,351,002	...	...	...	...	...	...	...	...	...	...	340,849,288	336,286,288	...
	35,169,624	40,257,203	...	1,636,214	...	...	...	...	...	...	...	...	...	...	...	35,169,624	41,893,417	...
Total Department—Budgetary	257,099,398	249,446,401	812,771	7,273,514	271,351,002	270,343,478										529,263,171	527,063,393	
Canadian Human Rights Commission—Budgetary	14,751,954	14,544,305	303,500	241,264	...	...										15,055,454	14,785,569	
Commissioner for Federal Judicial Affairs																		
Administration	5,150,563	5,028,149	...	...	...	...	...	...	...	275,000	191,500	...	...	...	...	4,875,563	4,836,649	...
Canadian Judicial Council	795,050	778,338	...	...	...	...	...	...	...	...	...	...	...	...	...	795,050	778,338	...
Judges' salaries, allowances and annuities; lump sum payments to spouses; and annuities to spouses and children of judges	172,023,203	172,023,203	...	...	42,395,860	42,395,860	...	...	...	...	...	...	...	...	...	214,419,063	214,419,063	...
Sub-total	177,968,816	177,829,690	...	...	42,395,860	42,395,860	...	...	...	275,000	191,500	...	...	...	...	220,089,676	220,034,050	...
Revenues netted against expenditures	(275,000)	(191,500)	...	...	...	...	...	...	...	(275,000)	(191,500)	...	...	...	...	...	...	...
Total Program—Budgetary	177,693,816	177,638,190	...	...	42,395,860	42,395,860										220,089,676	220,034,050	
Federal Court of Canada																		
Registry of the Federal Court of Canada	29,165,073	28,467,644	2,471,655	2,468,900	...	...	...	...	...	...	...	...	...	...	...	31,636,728	30,936,544	...
Total Program—Budgetary	29,165,073	28,467,644	2,471,655	2,468,900	...	...										31,636,728	30,936,544	
Human Rights Tribunal Panel—Budgetary	2,564,697	2,160,292	...	...	...	...										2,564,697	2,160,292	
Law Commission of Canada—Budgetary	1,836,917	1,164,452	...	...	...	...										1,836,917	1,164,452	

**Offices of the Information and
Privacy Commissioners of
Canada**

Information commissioner	2,533,090	2,470,712	...	...	...	...	...	...	...	2,533,090	2,470,712
Privacy commis- sioner	3,172,979	3,082,602	...	...	...	...	...	...	...	3,172,979	3,082,602
Administration	910,099	893,609	...	...	...	...	...	...	...	910,099	893,609
Total Program—Budgetary	6,616,168	6,446,923	...	...	...	...	...	...	...	6,616,168	6,446,923

Supreme Court of Canada

Judges' salaries, allowances and
annuities, annuities to spouses
and children of judges and lump
sum payments to spouses of judges
who die while in office

Administration	1,985,691	1,985,691	...	1,136,574	1,136,574	...	...	...	...	3,122,265	3,122,265
	11,594,978	11,156,171	...	...	...	...	...	...	...	11,594,978	11,156,171
Total Program—Budgetary	13,580,669	13,141,862	...	...	1,136,574	1,136,574	...	...	...	14,717,243	14,278,436

Tax Court of Canada

Registry of the Tax Court of
Canada

	11,030,769	10,994,642	177,000	185,526	...	...	...	...	...	11,207,769	11,180,168
Total Program—Budgetary	11,030,769	10,994,642	177,000	185,526	...	...	...	...	...	11,207,769	11,180,168

Total Ministry—
Budgetary

	514,339,461	504,004,711	3,764,926	10,169,204	314,883,436	313,875,912	832,987,823	828,049,827
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Transfer Payments

Available from previous years	Source of authorities				Total available for use	Disposition of authorities			
	As shown in			Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	18,170	...	...	...	18,170	18,170	...	...	18,170
...	1,140	...	...	...	1,140	1,140	...	...	1,500
...	210,631	...	...	...	210,631	210,520	111	...	157,996
...	12,274	...	...	...	12,274	12,274	...	...	12,320
...	7,220	...	...	...	7,220	7,220	...	...	13,000
...	8,620	...	...	...	8,620	8,620	...	...	8,620
...	26,600	...	...	...	26,600	26,600	...	...	26,600
...	133,000	140,000	...	...	273,000	273,000	...	...	280,000
...	40,000	...	...	...	40,000	40,000	...	...	40,000
...	50,540	...	...	...	50,540	50,540	...	...	50,540
...	300,000	...	...	...	300,000	300,000	...	...	164,435
...	...	100,000	(29,045)	...	70,955	70,955	...	...	...
...	808,195	240,000	(29,045)	...	1,019,150	1,019,039	111	...	773,181
...
...	85,000,000	...	...	...	85,000,000	85,000,000	...	...	85,000,000
...	150,000,000	...	...	...	150,000,000	150,000,000	...	...	150,000,000
...	4,500,000	...	275,045	...	4,775,045	4,775,045	...	...	5,042,572
...	11,382,000	...	(3,948,407)	...	7,433,593	7,272,191	161,402	...	7,890,330

Contributions to individuals, Canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation

...	4,092,667	...	(403,603)	3,689,064	3,557,678	131,386	...	3,545,492
...	500,000	2,140,000	(690,000)	1,950,000	1,727,343	222,657	...	937,376
...	...	20,103,150	(2,619,000)	17,484,150	16,992,182	491,968	...	...
...	255,474,667	22,243,150	(7,385,965)	270,331,852	269,324,439	1,007,413	...	252,415,770
...	256,282,862	22,483,150	(7,415,010)	271,251,002	270,343,478	1,007,524	...	253,188,951

Commissioner for Federal Judicial Affairs

Grants

Judges' salaries, allowances and annuities; lump sum payments to spouses; and annuities to spouses and children of judges

(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death

(S) Annuities under the *Judges Act*

...	146,000	...	39,500	185,500	185,500	...	...	158,267
...	42,574,000	...	(363,640)	42,210,360	42,210,360	...	...	39,442,559
...	42,720,000	...	(324,140)	42,395,860	42,395,860	...	...	39,600,826
...	42,720,000	...	(324,140)	42,395,860	42,395,860	...	...	39,600,826

Supreme Court of Canada

Grants

Judges' salaries, allowances and annuities; annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office

(S) Annuities under the *Judges Act*

...	1,235,000	...	(98,426)	1,136,574	1,136,574	...	...	1,106,721
...	1,235,000	...	(98,426)	1,136,574	1,136,574	...	...	1,106,721
...	300,237,862	22,483,150	(7,837,576)	314,883,436	313,875,912	1,007,524	...	293,896,498

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Administration	96,000	96,000	96,000
Office of the Umpires service fees			
Human Rights Tribunal service fees	50,000	50,000	12,500
Administrative arrangement with Canadian International Development Agency	129,000	45,500	25,200
Total Ministry—Budgetary	275,000	191,500	133,700

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	53,310	69,550
Total tax revenues	53,310	69,550
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refund of transfer payments—Other	...	7,704
Other Government departments	135,597	65,300
Adjustments to prior year's payables	7,565	173,960
Sundries	401,246	286,879
	544,408	533,843
Privileges, licences and permits	1,696,150	4,909,012
Service fees—		
Divorce registrations	759,294	575,370
Family orders agreements and enforcements assistance	2,700,190	2,590,057
Other	19,281	71,247
	3,478,765	3,236,674
Proceeds from the disposal of surplus Crown assets	14,521	13,036
Miscellaneous non-tax revenues—		
Fines—		
Northwest Territories	165,753	86,613
Fines and forfeitures	402,733	408,234
Rental of dwellings and utilities	79,218	72,606
Sundries	3,544	7,115
Crown corporation billings	89,884	86,886
Royalties and patents	131,334	116,423
Other	235	...
	872,701	777,877
Total non-tax revenues	6,606,545	9,470,442
Total Department	6,659,855	9,539,992

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Canadian Human Rights Commission			Offices of the Information and Privacy Commissioners of Canada		
Non-tax revenues—			Tax revenues—		
Refunds of previous years' expenditures—			Goods and services tax	...	5,636
Refunds of previous years' expenditures	9,699	17,410	Total tax revenues	...	5,636
Adjustments to prior year's payables	13,021	...			
			Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	22,720	17,410	Refunds of previous years' expenditures—		
Miscellaneous non-tax revenues	11,010	2,717	Refunds of previous years' expenditures	...	1,283
	...	703	Adjustments to prior year's payables	785	...
Total Program	33,730	20,830			
Commissioner for Federal Judicial Affairs			Proceeds from the disposal of surplus Crown assets	785	1,283
Non-tax revenues—			Miscellaneous non-tax revenues	513	342
Miscellaneous non-tax revenues—			Total non-tax revenues	1,298	127,427
Judges' Public Service Superannuation Account deductions	8,768,167	8,576,995	Total Program	1,298	133,063
Total Program	8,768,167	8,576,995			
Federal Court of Canada			Supreme Court of Canada		
Non-tax revenues—			Tax revenues—		
Refunds of previous years' expenditures—			Goods and services tax	3,978	3,338
Refunds of previous years' expenditures	46,757	21,281	Total tax revenues	3,978	3,338
Adjustments to prior year's payables	41,548	16,824			
			Non-tax revenues—		
	88,305	38,105	Refunds of previous years' expenditures—		
			Refunds of previous years' expenditures	3,239	18,730
Service fees—			Adjustments to prior year's payables	4,459	...
Federal Court fees	876,228	882,082			
Court costs	35,233	33,817			
	911,461	915,899			
			Service fees—		
Proceeds from the disposal of surplus Crown assets	11,959	5,519	Photocopies	32,580	18,853
			Filing fees	64,009	64,875
Miscellaneous non-tax revenues—					
Court fines	43,445	1,450,000			
Miscellaneous	119	50			
	43,564	1,450,050			
Total Program	1,055,289	2,409,573	Proceeds from sales—		
			Sale of Supreme Court Bulletin	21,881	26,331
			Sale of reasons for judgment	64,012	80,757
			Sundries	4,517	10,299
				90,410	117,387
			Proceeds from the disposal of surplus Crown assets	378	17,125

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Judges' contributions towards annuities	69,696	69,806
Sundries	8,680	10,667
	78,376	80,473
Total non-tax revenues	273,451	317,443
Total Program	277,429	320,781
Tax Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	15,052	11,737
Adjustments to prior year's payables	55,908	8,679
	70,960	20,416
Service fees	401,650	456,092
Proceeds from sales	45,359	47,320
Proceeds from the disposal of surplus Crown assets	2,293	2,978
Total Program	520,262	526,806
Ministry Summary		
Tax revenues—		
Goods and services tax	57,288	78,524
Total tax revenues	57,288	78,524
Non-tax revenues—		
Refunds of previous years' expenditures	734,876	629,787
Privileges, licences and permits	1,696,150	4,909,012
Service fees	4,888,465	4,692,393
Proceeds from sales	135,769	164,707
Proceeds from the disposal of surplus Crown assets	40,674	41,717
Miscellaneous non-tax revenues	9,762,808	11,011,900
Total non-tax revenues	17,258,742	21,449,516
Total Ministry	17,316,030	21,528,040

SECTION 15

1997-98

PUBLIC ACCOUNTS OF CANADA

National Defence

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Objective

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Activity Description

Maritime forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other Government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and military assistance; and assist other Government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other Government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other Government departments in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the Department and the Canadian Forces in support of

command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Materiel, infrastructure and environment support

This activity encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the Department; manage the defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
\$	\$	\$	\$		\$	\$	\$
...	6,908,689,000	...	6,908,689,000	1	Operating expenditures		
...	...	95,561,290	95,561,290	1a	Operating expenditures		
...	...	121,377,000	121,377,000	1b	Transfer of \$26,632,000 from National Defence Vote 5		
...	...	...	26,632,000		Transfer from Vote 5		
...	6,908,689,000	216,938,290	7,125,259,290		Total—Vote 1	7,102,780,270	7,109,149,730
...	2,118,000,044	...	2,118,000,044	5	Capital expenditures		
...	...	17,874,820	17,874,820	5a	Capital expenditures		
...	...	...	(26,632,000)		Transfer to Vote 1		
...	2,118,000,044	17,874,820	2,109,242,864		Total—Vote 5	2,005,050,965	2,429,142,107
...	166,321,956	...	166,321,956	10	Grants and contributions		
...	...	36,905,317	36,905,317	10a	Grants and contributions		
...	...	163,450,000	163,450,000	10b	Grants and contributions		
...	166,321,956	200,355,317	366,677,273		Total—Vote 10	297,105,003	290,271,830
...	48,685	...	48,666	(S)	Minister of National Defence—Salary and motor car allowance	48,666	49,037
...	175,000	...	(83,621)	(S)	Pensions and annuities paid to civilians	91,379	89,939
...	563,393,000	...	18,352,102	(S)	Military pensions	581,745,102	576,265,734
...	159,890,000	...	...	(S)	Contributions to employee benefit plans	159,890,000	149,769,000
...	...	...	39,407	(S)	Collection agency fees	39,407	30,496
5,907,200	...	...	46,088,105	(S)	Spending of proceeds from the disposal of surplus Crown assets	40,092,538	18,230,585
...	...	...	411,766	(S)	Court awards	411,766	274,127
5,907,200	9,916,517,685	435,168,427	58,900,540		Total budgetary	10,187,255,096	10,573,272,585
75,590,178	...	...	75,590,178	L11c	Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1</i> , 1976. Limit \$100,000,000 (Net)	9,218,362	(5,681,920)
13,086,217	...	...	13,086,217	L15	Loans in respect of housing projects. <i>Special Appropriation Act, 1963</i> . Limit \$37,000,000 (Net)	...	...
88,676,395	...	...	88,676,395		Total non-budgetary	9,218,362	(5,681,920)
5,907,200	9,916,517,685	435,168,427	58,900,540		Total Ministry—	10,187,255,096	10,573,272,585
88,676,395	...	...	88,676,395		Budgetary	223,331,556	5,907,200
...	...	...	...		Non-budgetary	9,218,362	79,458,033
...	...	...	...			...	(5,681,920)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Maritime forces	1,614,349,059	1,602,011,848	501,700,036	400,443,701	...	...	24,094,000	23,660,453	...	...	2,091,955,095	1,978,795,096
Land forces	2,306,783,837	2,283,913,688	636,736,390	754,269,312	...	...	157,947,000	148,265,000	...	...	2,785,573,227	2,889,918,000
Air forces	2,073,681,933	2,126,828,913	542,787,448	452,083,087	...	...	156,596,000	145,059,000	...	...	2,459,873,381	2,433,853,000
Joint operations and civil emergency preparedness	280,747,734	275,825,893	66,794,681	67,322,000	191,470,910	149,299,107	3,983,000	3,806,000	...	...	535,030,325	488,641,000
Communications and information management	309,886,900	283,352,000	108,400,940	53,741,000	...	...	3,106,000	3,013,000	...	...	415,181,840	334,080,000
Support to the personnel function	790,234,494	772,675,739	73,518,764	92,455,000	16,791,261	16,791,261	20,444,000	19,794,000	...	...	860,100,519	862,128,000
Materiel, infrastructure and environment support	633,444,013	581,667,000	157,011,119	159,211,000	...	...	4,845,000	4,486,000	...	...	785,610,132	736,392,000
Department/forces executive—												
Budgetary	304,532,528	305,184,175	22,293,442	28,953,929	175,206,363	147,805,896	18,863,000	18,496,000	...	...	483,169,333	463,448,000
Non-budgetary	...	...	...	...	...	...	...	...	88,676,395	9,218,362	88,676,395	9,218,362
Sub-total—												
Budgetary	8,313,660,498	8,231,459,256	2,109,242,820	2,008,479,029	383,468,534	313,896,264	389,878,000	366,579,453	...	...	10,416,493,852	10,187,255,096
Non-budgetary	...	...	...	...	...	...	...	...	88,676,395	9,218,362	88,676,395	9,218,362
Revenues netted against expenditures	(389,878,000)	(366,579,453)	...	...	...	...	(389,878,000)	(366,579,453)	...	...	...	...
Total Ministry—												
Budgetary	7,923,782,498	7,864,879,803	2,109,242,820	2,008,479,029	383,468,534	313,896,264	...	...	...	...	10,416,493,852	10,187,255,096
Non-budgetary	...	...	...	...	...	...	...	...	88,676,395	9,218,362	88,676,395	9,218,362

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in						
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	54,000	...	...	54,000	54,000	...	...
Grants							
...
...	175,000	...	(83,621)	91,379	91,379	...	89,939
...	200	...	...	200	200	...	200
...	12,845	...	...	12,845	12,692	153	12,492
...	205,000	...	...	205,000	205,000	...	205,000
...	205,000	...	...	205,000	205,000	...	205,000
...	205,000	...	...	205,000	205,000	...	205,000
...	10,285	...	...	10,285	10,285	...	...
...	24,056	...	...	24,056	24,056	...	24,056
...	1,700,000	...	...	1,700,000	1,681,357	18,643	1,621,278
...	89,250	...	...	89,250	89,250	...	89,250
...	60,000	...	...	60,000	60,000	...	60,000
...	40,000	...	...	40,000	40,000	...	40,000
...	2,330,000	...	...	2,330,000	90,000	2,240,000	1,343,466
...	1,125,000	...	...	1,125,000	1,125,000	...	400,000
...	1,000,000	...	...	1,000,000	1,000,000	...	5,500,000
...	100,000	...	...	100,000	100,000	...	144,000
...	2,250,000	...	...	2,250,000	2,250,000	...	...
...	12,090	...	...	12,090	3,960	8,130	...
...	650,000	...	...	650,000	650,000	...	...
...	3,000,000	...	...	3,000,000	3,000,000	...	...
...	...	...	...	...	...	...	622,403
...
...	7,006,636	6,012,090	...	13,018,726	10,751,800	2,266,926	10,472,145
...	7,235,636	6,012,090	(83,621)	13,164,105	10,897,179	2,266,926	10,616,084
Contributions							
...
...	4,584,000	...	...	4,584,000	4,345,798	238,202	4,776,110
...

45,000	...	...	...	45,000	...	...	...	45,000	...	...	...	45,000
...
...	...	186,787,910	...	186,625,410	...	...	...	144,691,809	41,933,601	...	...	144,163,429
...	...	...	...	162,500	...	...	...	162,500	...	...	...	...
...	...	186,787,910	...	191,416,910	...	...	...	149,245,107	42,171,803	...	...	148,984,539
...
4,000,000	...	...	...	(575,171)	...	...	...	3,424,829	...	...	...	3,685,340
15,000,000	...	...	...	(1,724,947)	...	...	...	13,275,053	...	...	...	14,077,343
19,000,000	...	...	...	(2,300,118)	...	...	...	16,699,882	...	...	...	17,762,683
91,890,000	...	...	...	(202,993)	...	...	...	82,446,864	9,240,143	...	...	75,049,039
52,000,000	...	...	...	(7,823,978)	...	...	...	29,402,587	14,773,435	...	...	39,412,671
1,272,000	...	...	...	40,802	...	...	...	1,312,802	...	...	...	1,260,181
158,000	...	...	...	...	...	...	...	...	126,833	...	...	139,466
...	...	...	...	52,011	...	...	...	31,167	...	...	...	...
...	...	...	...	3,204,740	...	...	...	3,204,740	...	...	...	...
5,072,800	...	...	...	3,081,448	...	...	...	8,154,248	...	...	...	2,602,501
192,500	...	...	...	55,180	...	...	...	247,680	...	...	...	187,687
1,097,020	...	...	...	...	...	...	...	1,070,892	26,128	...	...	1,003,840
2,150,000	...	...	...	2,150,000	...	...	...	1,800,730	349,270	...	...	1,473,825
300,000	...	...	...	300,000	...	...	...	230,493	69,507	...	...	82,590
500,000	...	4,596,000	...	...	...	...	...	4,671,452	424,548	...	...	1,999,156
...	...	200,000	...	...	...	...	...	200,000	...	...	...	...
...	...	2,759,317	...	2,759,317	...	...	...	2,635,640	123,677	...	...	...
...	...	...	...	1,537,790	...	...	...	1,537,790	...	...	...	7,520,190
...	...	...	...	55,000	...	...	...	55,000	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	30,000
154,632,320	...	7,555,317	...	...	...	...	...	137,054,096	25,133,541	...	...	130,761,146
178,261,320	194,343,227	...	(2,300,118)	370,304,429	...	...	...	302,999,085	67,305,344	...	...	297,508,368
Ministerial Summary by Activity												
4,683,000	186,787,910	...	...	191,470,910	...	...	...	149,299,107	42,171,803	...	...	149,038,539
...	...	...	...	16,791,261	...	...	...	16,791,261	...	...	...	17,852,622
161,638,956	13,567,407	...	...	175,206,363	...	...	...	147,805,896	27,400,467	...	...	141,233,291
185,496,956	200,355,317	...	(2,383,739)	383,468,534	...	...	...	313,896,264	69,572,270	...	...	308,124,452

(S) Statutory transfer payment.

Details of Respendable Amounts

	\$			\$		
	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
Budgetary (respendable revenues)						
Maritime forces						
Deductions from members for rations, quarters and clothing	14,200,000	13,786,875	14,263,432	66,000	66,000	66,000
Material and services provided to other Government departments	2,650,000	2,649,000	3,184,609	233,000	233,000	273,000
Medical and dental services	35,000	34,033	195,192	18,000	17,361	98,662
Provincial school grants and tuition fees	6,000	5,490	12,228	3,666,000	3,489,639	3,047,338
Other recoveries	7,203,000	7,185,055	6,015,564	3,983,000	3,806,000	3,485,000
	24,094,000	23,660,453	23,671,025			
Land forces						
Deductions from members for rations, quarters and clothing	50,000,000	49,387,424	50,206,000	1,275,000	1,208,899	1,287,000
Material and services provided to other Government departments	97,906,000	91,699,000	108,491,000	485,000	482,000	584,000
Medical and dental services	35,000	33,817	197,419	7,000	6,233	35,877
Provincial school grants and tuition fees	6,000	5,455	12,367	1,339,000	1,315,868	1,108,123
Other recoveries	10,000,000	7,139,304	6,085,214	3,106,000	3,013,000	3,015,000
	157,947,000	148,265,000	164,992,000			
Air forces						
Deductions from members for rations, quarters and clothing	30,000,000	26,567,827	27,553,000	5,780,000	5,143,962	5,832,000
Material and services provided to other Government departments	105,000,000	103,872,000	122,801,000	1,710,000	1,704,000	2,062,000
Medical and dental services	70,000	68,868	395,716	61,000	60,986	348,517
Provincial school grants and tuition fees	12,000	11,110	24,789	10,000	9,838	21,832
Other recoveries	21,514,000	14,539,195	12,198,495	12,883,000	12,875,214	10,742,651
	156,596,000	145,059,000	162,973,000	20,444,000	19,794,000	19,007,000
Matériel, infrastructure and environment support						
Deductions from members for rations, quarters and clothing				300,000	278,000	287,000
Material and services provided to other Government departments				2,780,000	2,689,033	3,284,000
Medical and dental services				10,000	7,161	41,334
Other recoveries				1,755,000	1,511,806	1,276,666
				4,845,000	4,486,000	4,889,000

Joint operations and civil emergency preparedness
Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments
Medical and dental services
Other recoveries

Communications and information management
Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments
Medical and dental services
Other recoveries

Support to the personnel function
Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments
Medical and dental services
Provincial school grants and tuition fees

Other recoveries

Matériel, infrastructure and environment support

Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments
Medical and dental services
Other recoveries

Details of Spendable Amounts—Concluded

	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
Department/Forces executive						
Deductions from members for rations, quarters and clothing	6,100,000		5,960,928		6,066,000	
Material and services provided to other Government departments	11,851,000		11,636,000		12,827,000	
Medical and dental services	10,000		4,235		24,587	
Provincial school grants and tuition fees	2,000		683		1,540	
Other recoveries	900,000		894,154		757,873	
	18,863,000		18,496,000		19,677,000	
Total budgetary	389,878,000		366,579,453		401,709,025	
Non-budgetary (respendable receipts)						
Working capital advance	...		558,648,413		705,012,675	
Total Ministry—Budgetary	389,878,000		366,579,453		401,709,025	
Non-budgetary	...		558,648,413		705,012,675	

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	1,371,230		744,352	
Total tax revenues	1,371,230		744,352	
Non-tax revenues—				
Return on investments—				
Loans, investments and advances—				
Canadian Forces housing projects—Interest	245,159		481,873	
Other accounts—				
Interest on loans to employees posted abroad	598,838		772,779	
Interest earned from funds on deposit with suppliers	33,838		191,838	
	877,835		1,446,490	
Refunds of previous years' expenditures—				
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	214,548,233		56,994,014	
Proceeds from the disposal of surplus Crown assets	40,180,905		24,130,586	
Miscellaneous non-tax revenues—				
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	24,902,742		26,763,469	
Sale of non surplus material	260,575		953,070	
	25,163,317		27,716,539	
Total non-tax revenues	280,770,290		110,287,629	
Total Ministry	282,141,520		111,031,981	

SECTION 16

1997-98

PUBLIC ACCOUNTS OF CANADA

National Revenue

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Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund of all taxes, duties and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the Government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government such as competitiveness through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

Activity Description

Assistance to clients and assessment of returns

To communicate to clients their rights and obligations; to develop and maintain a registry of clients; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to client enquiries; to process and assess their returns when received; to advise clients of results through the issuance of notices of assessment; to process payments; to update client accounts for all assessments and remittances; and to conduct a limited verification of items that were accepted at the assessing stage. Also included are an advisory function to other Government departments with respect to the administrative feasibility

of new legislation and treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

Customs border and trade administration services

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the Government's foreign policy and domestic socioeconomic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada, and through the detection of contraband; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other Government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering duty relief measures with respect to certain imported goods which are exempt from the application of the Government's trade policies.

Verification and enforcement

To carry out a range of programs related to the verification and enforcement of compliance with tax legislation. These programs include a variety of examinations, audits and investigations designed to increase compliance and ensure fairness in the self-assessment system.

Revenue collections

To collect tax, levies, duties, and other amounts including collections of amounts deducted at source by employers on behalf of employees; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. Also included is the issuance of rulings on whether individuals are entitled to benefits under the *Canada Pension Plan (Act)* and *Employment Insurance Act*, and making other determinations at the request of the Department of Human Resources Development.

Appeals

To provide clients with a means of redress, involving the resolution of Notices of Objection and Appeals by an impartial review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan (Act)* and the *Employment Insurance Act*.

Administration and information technology

To provide executive direction and a range of support and central services to the other activities. These services include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems, security, human resources, training, laboratory and legal services.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote			
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	1,850,902,000	...	...	1	Operating expenditures		
...	...	143,838,850	...	1a	Operating expenditures		
...	...	19,657,666	...	1b	Transfer of \$7,216,334 from National Revenue Vote 5		
...	...	...	7,216,334		Transfer from: Vote 5		
...	...	...	25,235,076		TB Vote 5 ⁽¹⁾		
...	1,850,902,000	163,496,516	32,451,410		Total—Vote 1	2,024,807,979	1,853,489,475
...	15,678,000	...	...	5	Capital expenditures		
...	...	...	(7,216,334)		Transfer to Vote 1		
...	15,678,000	...	(7,216,334)		Total—Vote 5	8,235,644	13,203,399
...	92,750,000	...	...	10	Contributions		
...	...	2,250,000	...	10b	Contributions		
...	92,750,000	2,250,000	...		Total—Vote 10	95,000,000	94,865,275
...	48,645	...	21	(S)	Minister of National Revenue—Salary and motor car allowance	48,666	48,645
...	266,482,000	...	...	(S)	Contributions to employee benefit plans	266,482,000	231,309,000
...	43,000,000	...	2,528,163	(S)	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	45,528,163	42,100,193
152,200	...	...	363,275	(S)	Spending of proceeds from the disposal of surplus Crown assets	486,540	295,175
...	...	...	1,312,229	(S)	Court awards	1,312,229	904,926
152,200	2,268,860,645	165,746,516	29,438,764		Total Ministry—Budgetary	2,441,901,221	2,236,216,088

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assistance to clients and assessment of returns	507,889,957	525,033,942	...	...	140,528,163	140,528,163	...	...	...	...	648,418,120	665,562,105
Customs border and trade administration	403,485,181	402,560,427	8,461,666	8,235,644	...	...	...	...	...	...	411,946,847	410,796,071
Verification and enforcement	532,223,240	519,096,167	...	...	...	...	...	...	...	...	532,223,240	519,096,167
Revenue collections	249,057,407	239,502,271	...	...	...	...	...	...	...	...	249,057,407	239,502,271
Appeals	66,446,900	63,084,629	...	...	...	...	...	...	...	...	66,446,900	63,084,629
Administration and information technology	694,193,611	679,962,978	...	...	...	...	...	...	...	...	694,193,611	679,962,978
Revenues netted against expenditures	...	...	...	...	...	...	138,088,000	136,103,000	...	...	(138,088,000)	(136,103,000)
Sub-total	2,453,296,296	2,429,240,414	8,461,666	8,235,644	140,528,163	140,528,163	138,088,000	136,103,000	...	...	2,464,198,125	2,441,901,221
Revenues netted against expenditures	(138,088,000)	(136,103,000)	...	...	...	...	(138,088,000)	(136,103,000)	...	...	...	...
Total Ministry—Budgetary	2,315,208,296	2,293,137,414	8,461,666	8,235,644	140,528,163	140,528,163	...	...	...	...	2,464,198,125	2,441,901,221

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	43,000,000	...	2,528,163	45,528,163	45,528,163	...	...	42,100,193
Grants								
Assistance to clients and assessment of returns								
(S) Children's special allowance payments								
Contributions								
Assistance to clients and assessment of returns								
Contributions to the province of Quebec in respect of the joint administration costs of federal and provincial sales taxes								
...	92,750,000	2,250,000	...	95,000,000	95,000,000	...	...	94,865,275
...	135,750,000	2,250,000	2,528,163	140,528,163	140,528,163	...	...	136,965,468
Total Ministry								

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Revenues netted against expenditures				
Canada Pension Plan	58,474,000	59,416,000	55,795,622	
Employment insurance	79,614,000	76,687,000	73,334,000	
Total Ministry—				
Budgetary	138,088,000	136,103,000	129,129,622	

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Tax revenues—			Excise duties—		
Income tax—			Maured spirits	379,752,597	356,054,087
Personal—			Unmaured spirits	1,427,161	3,518,923
Deductions at source	45,252,465,468	39,753,569,564	Beer	559,882,773	526,061,750
Other collections	25,534,640,882	23,528,406,818	Spirit coolers	5,035,538	2,576,134
	70,787,106,350	63,281,976,382	Cigarettes	1,255,114,431	1,323,562,516
Corporation	22,152,454,008	16,854,805,103	Cigars	1,913,322	1,853,287
Non-resident	1,983,456,518	2,137,690,153	Manufactured tobacco	59,274,644	60,968,971
Other	990,222,193	709,280,637	Canadian raw leaf tobacco	268,154	269,053
	95,913,239,069	82,983,752,275	Licences and miscellaneous	311,629	269,314
				2,262,980,069	2,275,134,035
Goods and services tax (GST)/Harmonized sales tax (HST)	46,933,798,125	40,669,563,707	Less: refunds	136,724	18,059
GST on billed goods and services	295,353	203,820		2,262,843,345	2,275,115,976
Credit to persons	(2,891,725,063)	(2,872,080,664)	Petroleum and gas revenue tax—		
	44,042,368,415	37,797,686,863	Petroleum and gas	(306,640)	(791,556)
Less: Government tax remission order	921,700,116	872,962,992	Resource royalty	12,933,140	28,932,112
refunds/rebates and interest paid	22,240,841,784	18,909,215,373		12,626,500	28,140,556
Harmonized sales tax—Transfer to provinces	1,470,465,500	...		4,144,600,978	3,997,668,765
	24,633,007,400	19,782,178,365	Excise tax—Motive fuel—Gasoline	1,029,289	940,927
			Less: refunds		
	19,409,361,015	18,015,508,498		4,143,571,689	3,996,727,838
Sales tax—			Excise tax—Aviation gasoline and diesel fuel—		
Domestic	972,209	(1,526,753)	Aviation gas and jet fuel	56,082,395	69,574,524
Tax on insurance premiums ⁽¹⁾	721,003	1,373,958 ^(b)	Diesel fuel	424,629,065	368,295,186
Imports	85	34,448		480,711,460	437,869,710
	1,693,297	(118,347)	Less: rebates	(1,210,210)	(4,469,561)
Less: drawbacks	6,475	35,394		481,921,670	442,339,271
refunds	31,281,419	25,181,487	Other excise taxes and duties—		
rebates	82,013	855,634	Manufacturers' taxes—		
tax on insurance premiums (credit deductions) ⁽¹⁾	70,274	...	Cigarettes		
	31,440,181	26,072,515	Cigars	671,483,559	587,290,382
	(29,746,884)	(26,190,862)	Tobacco	22,443,488	17,026,546
	8,257	63,147	Tobacco products inventory rebate	38,559,912	39,625,995
Sales tax—Inventory rebate			Jewellery	150	467
	(29,755,141)	(26,254,009)	Automobiles	61,679,566	55,884,533
Customs import duties	3,133,701,087	3,114,207,939	Smokers' accessories	7,470,095	5,335,237
Provincial taxes	9,298,711	9,003,051	Automotive air conditioners	6,199,741	5,360,651
	3,142,999,798	3,123,210,990	Wines	133,068,589	109,234,555
Less: drawbacks	196,157,395	253,408,163	Miscellaneous	124,297,555	119,258,719
refunds	171,722,084	183,769,893		11,271,425	7,102,907
provincial refunds and transfers	9,193,420	9,042,633		1,076,474,080	946,119,992
	377,072,899	446,220,689			
	2,765,926,899	2,676,990,301			

	Current year	Previous year
	\$	\$
Softwood lumber products charge	242,416	96,367
Less: drawbacks	407,751	930,905
other refunds and interest paid	54,850,507	55,573,986
	55,258,258	56,504,891
	1,021,458,238	889,711,468
Air transportation tax	740,201,580	736,375,063
Penalty	815,447	401,108
Interest	817,152	464,528
	741,834,179	737,240,699
Less: transfer to Department of Transport as a credit to expenditures	741,834,179	737,240,699

Total tax revenues	125,981,193,284	111,282,032,174 ⁽²⁾
Non-tax revenues—		
Return on investments—		
Other accounts—		
Public buildings and properties—Rental	344,448	441,108
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,867,897	1,909,066
Adjustments to prior year's payables	12,628,134	9,037,036
	15,496,031	10,946,102
Privileges, licences and permits—		
Brokers' licence fees	425,761	435,074
Service fees—		
Ruling fees	1,018,216	1,220,661
Fees for photocopying charitable organization returns	102	5,749
Special report on tax statistics	125,286	26,548
Foreign travel	183,154	137,715
Inspection fees	6,194	5,772
Recovery of conference and seminar fees	...	781
Customs bonded warehouse fees	757,513	932,799
Provincial tax credit fees	9,807,660	29,496,223
Special services fees	1,243,424	1,363,840
Other fees	3,006,236	2,117,433
	16,147,785	35,307,521

	Current year	Previous year
	\$	\$
Proceeds from sales—		
Proceeds from sales	114,345	54,127
Sale of unclaimed goods, seals, etc.	174,260	290,831
Other	50,023	99,417
	338,628	444,375
Proceeds from the disposal of surplus Crown assets	363,275	323,597
Miscellaneous non-tax revenues—		
Penalties—		
Goods and services tax	70,365,615	79,919,482
Other	6,288,084	6,863,425
Interest—		
Goods and services tax	56,509,040	78,776,330
Other	19,041,043	8,129,429
Customs seizures	58,450	33,150
Investigation services seizures	2,541,537	1,765,969
Port seizures	9,879,687	6,858,541
Duty free shops	3,904,618	3,552,560
Fines and forfeitures	8,293,377	7,999,808
Access to information	18,384	19,599
Law costs awards	2,338	17,390
Miscellaneous user fees	18,079	30,428
Advance Pricing Agreement fees	163,111	154,049
Rental of parking space	269,847	249,439
Administration of provincial programs	6,394,140	3,881,221
Recovery of employee benefits	22,068,000	20,452,000
Other	2,441,137	22,545,222
	208,256,487	241,248,042
Total non-tax revenues	241,372,415	289,145,819
Total Ministry	126,222,565,699	111,571,177,993 ⁽²⁾

(1) Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province, offered to transact the business of insurance. A 10 percent premium tax is also levied on insurance provided with respect to the business of insurance.

(2) During the year, the tax on insurance premiums was transferred from the Office of the Superintendent of Financial Institutions under Finance. Therefore, the previous year's revenues have been restated by \$1,373,958.

SECTION 17

1997-98

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy Control Board

Atomic Energy of Canada Limited

Cape Breton Development Corporation

National Energy Board

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Department

Objective

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Activity Description

Science and technology

NRCan, in partnership with its clients and stakeholders, works to increase the use of alternative energy; and develops and facilitates the deployment of technologies that extend Canada's hydrocarbon resource base and use our energy wisely. The department also conducts research and development and transfers technology in support of geoscience and geomatic activities. The department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability; predicts and monitors effects of human interactions and natural events on forest ecosystems; and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees.

NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral and metal-based products and enhances the productivity of mining and ore processing operations; carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on roof control, underground environment assessment, ventilation and rockburst abatement;

makes improvements to procedures that apply to manufacturing; improves the reliability for service of Canadian oil and gas pipelines and concrete structures; and develops technologies associated with the manufacture, use, storage and transport of explosives and pyrotechnics.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development of natural resources.

Knowledge infrastructure

NRCan develops and maintains the national geoscience, and mineral and metal economics knowledge infrastructure necessary for providing Canadians with sound economic, scientific expertise and advice on matters relating to the sustainable development of Canada's mineral resources and to public health and safety. The department also provides a reliable system of surveys, maps, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defence, the environment, socio-economic development and the governing of Canada. The department provides coordinated logistics advice and services in support of scientific research programs conducted in the Arctic to Canadian government, university groups and private sector and non-Canadian groups. The Department collects and analyzes national data on mineral and metal, and energy consumption as a basis for forecasting and reporting progress on market demand for minerals and metals and achieving energy efficiency in Canada. It makes the information available to the public and creates awareness of opportunities and proven technologies for improving the efficiency of energy use. NRCan partners with others to gather, share and disseminate information on mineral exploration, production, ore

reserves and mine openings and closings. It analyzes information received and prepares statistics on the productivity and competitiveness of the Canadian mineral and metals industry. The department also develops and maintains a national forestry database for clients, stakeholders and public use, and has the lead in developing national criteria and indicators for sustainable forest management.

Developing federal policy and regulations

NRCan leads and participates in activities to limit greenhouse gas emissions and develops strategies and policies for the sustainable development of energy and mineral and metal resources. It develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy as well as developing and implementing programs to promote energy efficiency in buildings, in industry and at home. It also develops and implements policies on nuclear energy and radioactive waste management. NRCan, in conjunction with Indian and Northern Affairs Canada, manages the First Nations forestry program to generate Aboriginal employment, finance viable forest operations, improve the quality of reserve forests and to enhance Aboriginal forest management skills. The Department also develops national strategies, policies, regulations and tools to promote a clear understanding and use of sustainable forest management practices in Canada.

NRCan develops and implements federal minerals and metals policy to guide the Government's decisions in support of sustainable development of Canada's minerals and metals industry. The Department also works in collaboration with other agencies to streamline environmental and land use regulations and decision-making processes that affect the minerals and metals industry. As part of this work, the Department assesses the mineral

and energy resources of federal lands as required for land use and other policy decisions and is undertaking initiatives in metals recycling.

The Department contributes to the completion of the reviews of the resource allowance, of business taxation and of the NWT mineral royalty regime. Finally, the Department works, in conjunction with Justice Canada, to improve safety in the explosives industry by producing the explosives regulations in plain language.

Promoting Canada's international interests

NRCan supports the Canadian geomatics and geoscience industry in major international projects, development of standards, exchange of information, research and development, training personnel exchange, and on Government policies and programs. The Department holds investment seminars to attract investment to Canada, addresses international environmental and trade issues related to minerals and metals, and enhances minerals and metals market transparency to increase global competitiveness.

NRCan also represents, promotes and advances Canadian energy, mineral and forestry interests internationally with particular regard to climate change, energy efficiency, energy and mineral resources issues. The Department participates in international activities primarily to help ensure Canadian competitiveness and trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and may provide ideas and insights concerning implementation of energy-efficiency and forestry measures, both

current and prospective. Maintaining good relationships with counterparts in other countries, while building on a solid knowledge base of foreign developments, facilitates private sector access to foreign markets for forestry and energy efficient products as well as forestry and energy management practices and services. The Department manages the international forestry partnership program, provides advice on the development of international model forests, and supports the development of international criteria and indicators for temperate and boreal forests.

Sunset/special programs

The Department is currently providing offshore development funds for infrastructure costs relating to the exploration and development of oil and gas in the offshore of Nova Scotia and Newfoundland. The Department is in the process of executing the final payout provisions of the Forest Resource Development Agreements (FRDAs) remaining with British Columbia, Alberta, Ontario and Quebec. This will be completed by March 31, 1997. NRCan is also integrating aspects of the former Green Plan initiative into the Canadian Forest Service's (CFS) delivery structure and at the same time phasing-out CFS's Tree Plan commitments. Finally, the Department is terminating the Mineral Development Agreements (MDAs).

NRCan also does boundary surveys for native land claims and is administering the federal mandate of the Cape Breton Development Corporation.

Corporate management and administration

This activity represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and Government priorities, for setting goals and monitoring results, and

for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; cabinet and parliamentary liaison; financial, administration, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the chief science advisor; and the conduct of internal audit and program evaluations.

Geomatics Canada Revolving Fund

The Fund was established under *Appropriation Act No. 3 1993-94*. The fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to those specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Atomic Energy Control Board

Objective

To ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of nuclear energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

- (i) the construction and operation of pipelines and international power lines,
- (ii) traffic, tolls, and tariffs of pipelines,
- (iii) exports of gas, oil, and electricity and imports of gas and oil, and
- (iv) regulatory control of oil and gas activities on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Activity Description

Energy regulation and advice

- Advice and inquiry: use of the NEB's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas and electricity, including petroleum resources of frontier lands; inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy future and economic well-being.

- Facilities regulation: ensure expeditious, safe, efficient and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, tolls, and tariffs regulation: ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy trade: ensure Canadian interests are served in the North American market for electrical power, gas, and oil.
- Oil and gas regulation on frontier lands: develop and maintain a regulatory system for frontier lands.
- Program management and services: provide effective support and advice to Board Members, departmental managers, employees and outside parties so that program objectives will be achieved.

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	
...	369,686,000	...	...	...	369,686,000	1					
...	...	39,867,522	...	...	39,867,522	1a					
...	...	...	...	...	...	1b					
...	...	...	1	...	1						
...	...	...	1,379,000	...	1,379,000						
...	...	...	6,142,150	...	6,142,150						
...	369,686,000	39,867,523	7,521,150	...	417,074,673		410,662,471	6,412,202	...	...	417,569,914
...	13,448,000	...	...	...	13,448,000	5					
...	...	...	(1,379,000)	...	(1,379,000)						
...	13,448,000	...	(1,379,000)	...	12,069,000						
...	39,184,995	...	...	...	39,184,995	10					
...	...	5,570,000	...	...	5,570,000	10a					
...	...	...	(6,142,150)	...	(6,142,150)						
...	39,184,995	5,570,000	(6,142,150)	...	38,612,845						
...	48,645	...	21	...	48,666	(S)					
...	33,022,000	...	...	...	33,022,000	(S)					
...	...	...	...	...	...	(S)					
13,902,506	3,924,000	1,846,000	(5,770,000)	...	13,902,506	(S)	2,041,338	...	11,861,168	...	339,094
24,440,043	7,000,000	(2,000,000)	(5,000,000)	...	24,440,043	(S)	5,952,166	...	18,487,877	...	4,261,759
...	1,443,000	...	(78,781)	...	1,364,219	(S)	1,364,219	...	...	...	1,663,457
...	680,000	80,000	(415)	...	759,585	(S)	759,585	...	...	...	858,470
...	1,400,000	600,000	572,066	...	2,572,066	(S)	2,572,066	...	...	...	4,370,418

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	52,000	948,000	(157,421)	842,579	(S)		Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	842,579	...	...	114,057
5,833,062	1,093,000	...	(1,093,000)	5,833,062	(S)		Geomatics Canada Revolving Fund	(636,246)	...	6,469,308	(1,175,640)
...	1,190,000	7,049,000	(1,000)	8,238,000	(S)		Nova Scotia fiscal equalization offset payments	8,238,000	...	...	19,847,000
...	...	...	...	906,482	(S)		Refunds of amounts credited to revenues in previous years	906,482	...	...	1,960
148,400	...	...	379,986	528,386	(S)		Spending of proceeds from the disposal of surplus Crown assets	472,071	...	56,315	1,137,192
...	...	...	3,184	3,184	(S)		Collection agency fees	3,184	...	...	6,689
44,324,011	472,171,640	53,960,523	(10,238,878)	560,217,296		L15	Total budgetary	516,709,136	6,633,492	36,874,668	548,902,014
...	...	...	...	...			Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes (Gross)	14,878,000	2,322,000	...	...
...	17,200,000	...	...	...			Appropriations not required for the current year	...	...	...	66,000,000
...	17,200,000	...	...	17,200,000			Total non-budgetary	14,878,000	2,322,000	...	66,000,000
44,324,011	472,171,640	53,960,523	(10,238,878)	560,217,296			Total Department—Budgetary	516,709,136	6,633,492	36,874,668	548,902,014
...	17,200,000	...	...	17,200,000			Non-budgetary	14,878,000	2,322,000	...	66,000,000
...	38,136,000	...	...	38,136,000	20		Atomic Energy Control Board				
...	...	...	...	3,967,733	20b		Program expenditures				
...	...	3,967,733	...	3,967,733			Program expenditures				
...	...	...	390,625	390,625			Transfer from TB Vote 5 ⁽¹⁾				
...	38,136,000	3,967,733	390,625	42,494,358	(S)		Total—Vote 20	39,716,096	2,778,262	...	40,730,113
...	4,107,000	...	...	4,107,000	(S)		Contributions to employee benefit plans	4,107,000	...	...	3,831,000
...	...	...	3,618	3,618	(S)		Spending of proceeds from the disposal of surplus Crown assets	224	...	3,394	22,332
...	42,243,000	3,967,733	394,243	46,604,976			Total Program—Budgetary	43,823,320	2,778,262	3,394	44,583,445
...	...	...	...	...			Atomic Energy of Canada Limited				
...	132,215,000	...	...	132,215,000	25		Payments to Atomic Energy of Canada Limited for operating and capital expenditures				

25b	Payments to Atomic Energy of Canada limited for operating and capital expenditures	26,000,000	...	26,000,000	...	197,454,000
	Total—Vote 25	132,215,000	26,000,000	...	158,215,000	...
	Total Program—Budgetary	132,215,000	26,000,000	...	158,215,000	...
	Cape Breton Development Corporation					
30	Payments to the Cape Breton Development Corporation for operating and capital expenditures	22,105,000	...	22,105,000	...	43,500,000
L40a	Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, subsection 19(3). Limit \$50,000,000 (Net)	50,000,000	...	...	...	50,000,000
	Total Program—Budgetary	22,105,000	...	...	...	...
	Non-budgetary	50,000,000	...	...	...	...
	National Energy Board					
35	Program expenditures	24,713,000	...	24,713,000	...	23,843,569
35b	Program expenditures	1,361,850	...	1,361,850	...	2,990,000
(S)	Total—Vote 35	24,713,000	1,361,850	...	26,074,850	...
(S)	Contributions to employee benefit plans	3,301,000	...	3,301,000	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	30,211	...	30,211	...	1,195
	Appropriations not required for the current year	...	...	...	...	20,470
	Total Program—Budgetary	28,014,000	1,361,850	30,211	29,417,398	26,855,234
	Total Ministry—Budgetary	696,748,640	85,290,106	(9,814,424)	816,559,670	861,294,693
	Non-budgetary	17,200,000	...	...	67,200,000	51,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 3—Government contingencies.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Science and technology	198,350,073	197,211,595	2,333,010	2,330,902	18,075,016	17,921,544	13,219,629	13,219,629	...	...	205,538,470	204,244,412
Knowledge infrastructure	137,589,639	136,491,205	70,500	69,816	4,238,927	4,221,561	3,108,524	3,108,524	...	...	138,790,542	137,674,058
Developing federal policy and regulations	54,169,813	53,104,761	37,500	36,317	15,220,713	15,187,016	1,840,915	1,840,915	...	...	67,587,111	66,487,179
Promoting Canada's international interests	7,568,767	6,540,434	...	...	123,202	121,173	91,365	91,365	...	...	7,600,604	6,570,242
Sunset/special programs—												
Budgetary	4,301,940	3,270,922	15,000	14,527	52,978,235	22,624,520	247,883	247,883	...	...	57,047,292	25,662,086
Non-budgetary	...	...	...	...	...	...	...	...	17,200,000	14,878,000	...	14,878,000
Corporate management and administration	68,111,475	67,004,272	9,612,990	9,608,133	95,750	95,000	...	...	...	...	77,820,215	76,707,405
Geomatics Canada Revolving Fund	21,700,006	14,466,163	...	764,535	...	...	15,866,944	15,866,944	...	...	5,833,062	(636,246)
Sub-total—												
Budgetary	491,791,713	478,089,352	12,069,000	12,824,230	90,731,843	60,170,814	34,375,260	34,375,260	...	...	560,217,296	516,709,136
Non-budgetary	...	...	...	...	...	...	...	...	17,200,000	14,878,000	...	14,878,000
Revenues netted against expenditures	(34,375,260)	(34,375,260)	...	...	...	...	(34,375,260)	(34,375,260)	...	...	...	...
Total Department—	457,416,453	443,714,092	12,069,000	12,824,230	90,731,843	60,170,814	...	...	17,200,000	14,878,000	560,217,296	516,709,136
Budgetary	...	...	...	...	...	...	...	...	...	...	17,200,000	14,878,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Atomic Energy Control Board												
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	44,553,691	41,861,716	1,393,285	1,393,285	658,000	568,319	...	...	...	...	46,604,976	43,823,320
Total Program—Budgetary	44,553,691	41,861,716	1,393,285	1,393,285	658,000	568,319	...	...	...	...	46,604,976	43,823,320
Atomic Energy of Canada Limited—												
Budgetary	158,215,000	142,615,000	...	...	...	...	...	...	...	...	158,215,000	142,615,000
Cape Breton Development Corporation—												
Budgetary	22,105,000	22,105,000	...	...	...	...	...	...	...	...	22,105,000	22,105,000
Non-budgetary	...	...	...	...	...	...	...	...	50,000,000	...	50,000,000	...

National Energy Board

Energy regulation and
advice

	29,417,398	28,048,563	...	...	...	...	...	...	...	...	29,417,398	28,048,563
Total Program—Budgetary	29,417,398	28,048,563	...	...	...	...	...	...	...	...	29,417,398	28,048,563
Total Ministry—												
Budgetary	711,707,542	678,344,371	13,462,285	14,217,515	91,389,843	60,739,133	...	...	...	...	816,559,670	753,301,019
Non-budgetary	...	...	...	...	...	...	...	...	67,200,000	14,878,000	67,200,000	14,878,000

Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year			Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates				Variance	\$	\$		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
					Department Grants					
					Science and technology					
					In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	52,083	667	...	...	98,880
					Grants for forestry research and development	...	...	...	...	5,000
					Grants to universities for specific forestry research projects	...	...	...	...	...
					Grant to the Quebec Council on Forestry Research	23,500	1,500	...	...	23,000
						75,583	2,167	...	...	126,880
					Knowledge infrastructure					
					In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	100,879	1,137	...	...	151,680
					Developing federal policy and regulations	130,000	...	...	...	130,000
					University of Calgary for the Canadian Energy Research Institute	38,066	534	...	...	27,000
					In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	168,066	534	...	...	157,000
					Promoting Canada's international interests	5,513	287	...	...	...
					In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	50,000	...	...	...	44,500
					Corporate management and administration	...	...	...	...	1,000,000
					In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	50,000	...	...	...	1,044,500
					Items not required for the current year	400,041	4,125	...	...	1,480,060
					Total—Grants					

[illegible]

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	12,046	12,046	...	...	...
...	...	...	100,000	100,000	...	...	...
...	...	...	5,000,000	5,000,000	...	...	...
...	...	...	18,100	18,075	25	...	...
...	...	...	215,000	215,000	...	...	...
...	...	...	40,000	30,000	10,000	...	55,000
...	...	...	3,109,200	3,109,200	...	...	4,623,780
...	...	...	104,000	103,846	154	...	...
...	...	...	1,900,000	1,900,000	...	...	...
...	6,817,764	80,000	8,154,349	15,018,950	33,163	...	7,642,699
Promoting Canada's international interests							
...
...	860	...	107,140	106,258	1,742	...	...
...	2,000	...	4,993	6,993	...	...	...
...	...	...	2,409	2,409	...	...	...
...	2,860	...	114,542	115,660	1,742	...	...
Sense/special programs							
...
...
...	123,000	...	3,000	123,873	2,127	...	4,299,115
...	1,900,000	...	(1,900,000)	...	...	...	3,500,000
...	4,717,000	...	(2,493,162)	2,221,315	2,523	...	7,202,146
...
13,902,506	3,924,000	1,846,000	(5,770,000)	2,041,338	...	11,861,168	339,094
24,440,043	7,000,000	(2,000,000)	(5,000,000)	5,952,166	...	18,487,877	4,261,759
...	1,400,000	600,000	572,066	2,572,066	...	...	4,370,418
...	52,000	948,000	(157,421)	842,579	...	...	114,057
...	1,190,000	7,049,000	(1,000)	8,238,000	...	...	19,847,000
...	...	5,000,000	(5,000,000)	...	...	...	...

Contributions to diesel emissions evaluation program	12,452	12,452	12,452	20	...	...
Eastern Quebec prospecting program	423,307	423,307	423,307	...	...	...
Chapais Chibougamau Mineral Development Agreement	148,721	148,721	148,721	...	...	...
Contribution to the Asbestos Institute in support of the safe utilization of Asbestos	48,723	48,723	48,723	...	...	...
Items not required for the current year	...	...	...	...	...	17,669,813
38,342,549	20,306,000	13,443,000	(19,113,314)	52,978,235	22,624,520	4,670
30,349,045	61,603,402	...	...	...	...	...
Corporate management and administration	...	...	...	...	...	...
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	45,750	45,750	45,750	750	45,000	...
Total—Contributions	90,327,677	(16,279,960)	14,093,000	207,859	59,770,773	30,349,045
78,328,651	...	...	...	...	...	...
Department Summary by Activity	...	...	...	...	...	...
Science and technology	18,075,016	(8,322,113)	410,400	153,472	17,921,544	6,227,212
Knowledge infrastructure	4,238,927	2,581,008	159,600	17,366	4,221,561	3,133,898
Developing federal policy and regulations	15,220,713	8,114,778	80,000	33,697	15,187,016	7,799,699
Promoting Canada's international interests	123,202	116,190	...	2,029	121,173	...
Sunset/special programs	52,978,235	(19,113,314)	13,443,000	4,670	22,624,520	61,603,402
Corporate management and administration	95,750	45,750	...	750	95,000	1,044,500
Total Department	90,731,843	(16,577,701)	14,093,000	211,984	60,170,814	79,808,711
Atomic Energy Control Board	...	...	...	...	...	...
Grants	...	...	...	...	...	...
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	...	...	...	...	...	...
Grants to support non-profit organizations which are furthering the development of nuclear safety standards	15,000	...	...	6,000	9,000	9,000
Contributions	...	...	...	...	...	...
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	...	...	...	...	...	...
Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	550,000	...	...	73,062	476,938	502,166
Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers	40,000	...	...	...	40,000	40,000
Contribution to the Swedish Nuclear Power Inspectorate in support of the DECOVALEX II project	37,000	...	...	10,569	26,431	58,845

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates					Variance	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	16,000	...	...	...	16,000	15,950	50	...	14,740
...	...	...	...	...	...	...	...	...	25,000
...	643,000	...	...	...	643,000	559,319	83,681	...	640,751
Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)									
Items not required for the current year									
Total—Contributions									
...	658,000	...	...	...	658,000	568,319	89,681	...	649,751
Total Program									
38,342,549	55,531,995	14,093,000	(16,577,701)	91,389,843	60,739,133	301,665	30,349,045	...	80,458,462
Total Ministry									

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the current year		Authorities available for use in the current year		Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$
Budgetary (respendable revenues)								
Science and technology								
Privileges, licences and permits	13,219,629	136,035		352,503				20,000,000
Proceeds from sales	...	114,022		429,081	...		...	20,000,000
Service fees	...	12,766,006		11,465,250	...		...
Miscellaneous revenues	...	203,566		66,668	...		...
	13,219,629	13,219,629		12,313,502				
Knowledge infrastructure								
Privileges, licences and permits	3,108,524	29,740		6,814				
Proceeds from sales	...	1,315,215		846,211	...		...
Service fees	...	1,429,182		1,038,998	...		...
Miscellaneous revenues	...	334,387		105,899	...		...
	3,108,524	3,108,524		1,997,922				
Developing federal policy and regulations								
Privileges, licences and permits	1,840,915	1,634,547		1,415,531				
Proceeds from sales	...	14,243		40,293	...		...
Service fees	...	191,086		...	...		...
Miscellaneous revenues	...	1,039		...	...		...
	1,840,915	1,840,915		1,455,824				
Promoting Canada's international interests								
Privileges, licences and permits	91,365	...		80,879				
Service fees	...	91,365		...	...		...
	91,365	91,365		80,879				
Sunset/special programs								
Service fees	247,883	247,474		...				
Miscellaneous revenues	...	409		...	...		...
	247,883	247,883		...				
Geomatics Canada Revolving Fund								
	15,866,944	15,866,944		17,633,314				
Total Department—Budgetary	34,375,260	34,375,260		33,481,441				

Revenues

Department	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Tax revenues—					
Goods and services tax	1,356,639	1,091,878	Proceeds from the disposal of surplus Crown assets—	368,733	1,065,655
Total tax revenues	1,356,639	1,091,878	Proceeds from Crown assets distribution centre	11,253	10,937
			Proceeds from pilot project	379,986	1,076,592
Non-tax revenues—					
Return on investments— ⁽¹⁾			Miscellaneous non-tax revenues—		
Consolidated accounts—			Offshore forfeitures	...	112,877
Atomic Energy of Canada Limited	434,303	735,815	Geomatics Canada Revolving Fund overhead	1,069,708	1,831,842
Loans, investments and advances—			Rental of buildings	6,920	19,130
Cape Breton Development Corporation	122,026	827,592	Rental of works, machinery and equipment	359,745	183,195
Regional electrical			Interest on overdue accounts receivables	22,125	16,686
interconnections—			NSF administration charges	203	5,837
New Brunswick	1,236,839	517,562	Interprovincial Pipeline Limited	...	1,500,000
			Pay parking	25,693	...
	1,793,168	2,080,969	Sundries	153,300	144,100
				1,639,694	3,813,667
Refunds of previous years' expenditures—			Total non-tax revenues	18,719,718	32,987,677
Refunds of expenditures pertaining to purchased goods and services	586,126	913,649	Total Department	20,076,357	34,079,555
Refunds of expenditures pertaining to capital purchases	2,622	13,237	Atomic Energy Control Board		
Refunds of transfer payments—Subsidies and capital assistance	291	1,020	Non-tax revenues—		
Refunds of transfer payments to provinces and territories	32,292	...	Refunds of previous years' expenditures—		
Refunds of other transfer payments	145,963	268,298	Adjustments to prior year's payables	80,955	111,622
Sundries	...	256	Sundries	12,972	81,438
Adjustments to prior year's payables—				93,927	193,060
Adjustments pertaining to goods and services	927,145	1,364,138	Privileges, licences and permits—		
Adjustments pertaining to capital	112,520	...	Fines and penalties	...	2,650
Adjustments pertaining to transfer payments	215,423	6,964,926	Service fees—		
Adjustments pertaining to Geomatic Canada Revolving Fund	76,861	...	Cost recovery	30,836,827	36,940,839
			Training	1,744,119	1,499,405
	2,099,243	9,525,524	Miscellaneous	...	59
Privileges, licences and permits—				32,580,946	38,440,303
Royalties from licensing, permits and copyright	5,431,371	7,863,392	Proceeds from the disposal of surplus Crown assets		
Licences and permits	7,046,160	8,180,169	Miscellaneous non-tax revenues—		
	12,477,531	16,043,561	Access to information	3,618	4,133
			NSF administration charge	218	276
Service fees—			Miscellaneous	17,180	75
Other fees	922	1,570		17,428	14,313
Proceeds from sales—			Total Program	32,695,919	38,654,459
Charts, maps and plans	329,174	445,794			

	Current year	Previous year
	\$	\$
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	111,745	61,088
Adjustments to prior year's payables	20,343	27,599
	132,088	88,687
Privileges, licences and permits	600	725
Service fees	20	...
Proceeds from sales	1,726	4,104
Proceeds from the disposal of surplus Crown assets	30,211	11,337
Miscellaneous non-tax revenues	24,645,778	24,496,790
Total Program	24,810,423	24,601,643
Ministry Summary		
Tax revenues—		
Goods and services tax	1,356,639	1,091,878
	1,356,639	1,091,878
Non-tax revenues—		
Return on investments	1,793,168	2,080,969
Refunds of previous years' expenditures	2,325,258	9,807,271
Privileges, licences and permits	12,478,131	16,046,936
Service fees	32,581,888	38,441,873
Proceeds from sales	330,900	449,898
Proceeds from the disposal of surplus Crown assets	413,815	1,092,062
Miscellaneous non-tax revenues	26,302,900	28,324,770
Total non-tax revenues	76,226,060	96,243,779
Total Ministry	77,582,699	97,335,657

(1) Interest unless otherwise indicated.

SECTION 18

1997-98

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, the Senate's contribution to their pension fund, travel, removal and telecommunication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*.

Officers in the service of the Senate

Salaries and other expenses relating to the offices of the Clerk of the Senate, Parliamentary counsel, information services, Gentleman Usher of the Black Rod and support staff.

Administration

The following areas provide the administrative functions necessary for the effective and efficient operation of the Senate:

- Finance — Administration of the financial and materiel management functions of the Senate including Senators' pay and benefits, professional services, research assistance; internal audit, financial services, reporting and controls and acquisition of materiel.
- Human resources — Administration of the personnel functions of the Senate including

staffing, staff relations, pay and benefits, classification and official languages.

- Services — Administration of telecommunications and informatics services; provision of messenger and postal services; provision of in-house printing facilities, maintenance and upkeep of accommodation; furniture repair, trades, transportation and auxiliary services; provision of page services in the Senate Chamber.

Legislative services and committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies; advice and research on procedural and legislative matters; Senate participation in the activities of parliamentary associations and official inter-parliamentary exchange visits.

Protective services

Provision of protection and security of Senators, personnel, visitors and physical facilities; fire safety, traffic control and parking.

House of Commons

Objective

The House administration supports the activities of the Members, both individually and collectively, in their roles as legislators, as representatives of the interests of their constituents, and in a wide array of other duties.

Activity Description

Members and House Officers

This activity includes the funds required to pay the Members their annual salary and allowances and the House's contribution to their pension fund and covers their operating expenses. It comprises six sub-activities:

- Members' salaries and allowances;
- Members' office budgets;
- communicating with constituents;
- removal and resettlement;
- goods and services supplied by the House; and
- House Officers' budgets.

Procedural services

Under the Clerk and the Clerk Assistant, this activity provides information, advice, research and support on procedural and legislative matters to the Speaker, Members of the House of Commons, Table Officers, committees and other legislatures. It prepares the official agenda and record of proceedings of the House and committees and maintains House papers and records including the production of the journals of the House of Commons. This activity provides a secretariat function to committees and organizes the participation by the Canadian Parliament in the activities of international parliamentary associations and official exchanges. In addition there are: the official reporting and indexing of the deliberations of the House of Commons and committees; the technical preparation and automated production of all parliamentary publications as well as other procedural papers, documents and publications.

Under the Deputy Clerk, administrative services, this activity provides the following functions and services:

- financial and materiel management;
- management of human resources;
- information services;
- food services;
- printing;
- legal services; and
- program evaluation and review.

Parliamentary precinct services

Under the Sergeant-at-Arms, this activity includes a ceremonial aspect to safeguard the Chamber and the Mace. Parliamentary precinct services is also responsible for the protection of life and property and maintenance of peace in the precinct of the House. The Sergeant-at-Arms ensures that functional accommodation is provided to members, in addition to logistics support, curatorial services, telecommunication services, architectural planning and support to the Canadian Press Gallery.

Restructuring

This activity includes the funds required to pay for its early departure and retirement programs designed to reduce the total number of House employees. It covers the salaries of employees whose positions have become surplus as well as the costs of retraining these employees as they are redeployed in the reengineering process. It also includes funding for studies and minor investments in infrastructure initiatives.

Library of Parliament

Objective

To provide research assistance, information, documentation and other library services to Parliamentarians, and information on the Parliament of Canada to the general public, in both official languages.

Activity Description

Information and library services

Provide information and reference services to Parliamentarians and their staff and other authorized users. Select, acquire, make accessible, conserve and maintain Library collections of the Main Library, branch libraries and reading rooms.

Anticipate clients' needs and alert them to sources of new and newly acquired information including books, periodicals, databases, press clippings, microforms, videotapes, audiotapes, etc. Provide to the general public, information on Parliament; manage guided tours, the souvenir boutique and coordinate educational and visitors' services.

Research, analysis and consulting services

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities						Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years			Used in the previous year
	\$	\$	\$				\$	\$	\$	\$	\$		
...	25,745,300	...	...	25,745,300	1								
...	...	4,151,000	...	4,151,000	1a								
...	25,745,300	4,151,000	...	29,896,300	(S)								
The Senate													
Program expenditures													
Program expenditures													
Total—Vote 1													
Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; the contributions to the Members of Parliament Retiring Allowances Account; the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>													
...	12,100,500	...	1,235,538	13,336,038	(S)	13,336,038	...	...	...	...	...	13,419,484	
...	2,829,000	...	...	2,829,000		2,829,000	...	...	...	...	...	2,416,000	
...	40,674,800	4,151,000	1,235,538	46,061,338		45,346,630	714,708	...	...	...	...	43,917,311	
Total Program—Budgetary													
House of Commons													
Program expenditures													
...	145,325,000	...	...	145,325,000	5								
...	...	10,384,000	...	10,384,000	5a								
...	...	6,611,200	...	6,611,200	5b								
...	145,325,000	16,995,200	...	162,320,200	(S)	157,713,698	4,606,502	...	...	...	...	144,541,186	
Total—Vote 5													
Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account													
...	50,982,000	2,897,300	2,354,465	56,233,765	(S)	56,233,765	...	...	...	...	...	51,748,344	
...	17,293,000	...	(12,801)	17,280,199		17,280,199	...	...	...	...	...	15,521,232	
...	...	...	...	...		...	...	...	...	...	...	10,734	
Appropriations not required for the current year													
...	213,600,000	19,892,500	2,341,664	235,834,164		231,227,662	4,606,502	...	...	...	...	211,821,496	
Total Program—Budgetary													

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate												
Political Officers of the Senate and other Members of the Senate	13,059,073	13,059,073	...	...	276,965	276,965	...	...	...	...	13,336,038	13,336,038
Officers in the service of the Senate												
Senate	1,919,525	1,919,525	...	...	...	...	...	...	...	...	1,919,525	1,919,525
Administration	21,846,084	21,719,686	...	...	411,179	411,179	...	...	...	...	22,257,263	22,130,865
Legislative services and committees	4,735,300	4,146,990	...	...	...	...	...	...	...	...	4,735,300	4,146,990
Protective services	3,813,212	3,813,212	...	...	...	...	...	...	...	...	3,813,212	3,813,212
Total Program—Budgetary	45,373,194	44,658,486	...	...	688,144	688,144	...	...	...	...	46,061,338	45,346,630
House of Commons												
Members and House Officers	137,463,486	133,906,063	3,405,106	2,596,003	...	...	...	...	...	...	140,868,592	136,502,066
Procedural services	21,662,382	20,185,223	213,400	370,123	706,029	706,029	14,000	12,210	...	...	22,567,811	21,249,165
Administrative services	34,994,257	34,352,991	1,860,400	1,636,936	...	...	1,046,000	762,691	...	...	35,808,657	35,227,236
Parliamentary precinct services	29,067,119	29,572,627	790,100	1,092,850	...	...	47,000	136,823	...	...	29,810,219	30,528,654
Restructuring	6,778,885	7,718,091	...	2,450	...	...	...	...	...	...	6,778,885	7,720,541
Sub-total	229,966,129	225,734,995	6,269,006	5,698,362	706,029	706,029	1,107,000	911,724	...	...	235,834,164	231,227,662
Revenues netted against expenditures	(1,107,000)	(859,222)	...	(52,502)	...	...	(1,107,000)	(911,724)	...	...	...	...
Total Program—Budgetary	228,859,129	224,875,773	6,269,006	5,645,860	706,029	706,029	...	...	...	...	235,834,164	231,227,662
Library of Parliament												
Information and library services	9,346,000	8,286,994	...	...	...	...	...	...	...	...	9,346,000	8,286,994
Research, analysis and consulting service	5,484,000	4,700,728	...	...	...	...	...	...	...	...	5,484,000	4,700,728
Administration	5,055,500	5,703,852	998,000	1,439,152	...	...	203,000	203,000	...	...	5,850,500	6,940,004
Sub-total	19,885,500	18,691,574	998,000	1,439,152	...	...	203,000	203,000	...	...	20,680,500	19,927,726
Revenues netted against expenditures	(203,000)	(203,000)	...	...	...	...	(203,000)	(203,000)	...	...	...	...
Total Program—Budgetary	19,682,500	18,488,574	998,000	1,439,152	...	...	...	...	...	...	20,680,500	19,927,726
Total Ministry—Budgetary	293,914,823	288,022,833	7,267,006	7,085,012	1,394,173	1,394,173	...	...	...	...	302,576,002	296,502,018

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate								
Grants								
Political Officers of the Senate and other Members of the Senate								
...	225,000	...	51,965	276,965	276,965	...	...	218,291
Contributions								
Administration Contributions to parliamentary associations								
...	289,600	...	121,579	411,179	411,179	...	...	262,558
Program Summary by Activity								
Political Officers of the Senate and other Members of the Senate								
...	225,000	...	51,965	276,965	276,965	...	...	218,291
...	289,600	...	121,579	411,179	411,179	...	...	262,558
...	514,600	...	173,544	688,144	688,144	...	...	480,849
House of Commons								
Contributions								
Procedural services Contributions to parliamentary and procedural associations								
...	656,100	...	49,929	706,029	706,029	...	...	616,189
...	656,100	...	49,929	706,029	706,029	...	...	616,189
...	1,170,700	...	223,473	1,394,173	1,394,173	...	...	1,097,038

(S) Statutory transfer payment.

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
House of Commons			
Budgetary (respendable revenues)			
Procedural services			
Parliamentary associations' membership fees	14,000	10,260	9,570
Other recoveries	...	1,950	3,325
	14,000	12,210	12,895
Administrative services			
Fees from rental of various rooms for non-Parliamentary functions	...	4,905	4,043
Proceeds from the disposal of surplus Crown assets	...	29,489	24,852
Transfers from Parliamentary restaurant	1,044,000	715,116	671,562
Other recoveries	2,000	13,181	32,835
	1,046,000	762,691	733,292
Parliamentary precinct services			
Fees from rental of various rooms for non-Parliamentary functions	20,000	92,589	80,120
Revenues from barber shop and hairdresser	10,000	6,015	7,451
Gymnasium membership fees	5,000	10,925	7,400
Proceeds from the disposal of surplus Crown assets	...	10,513	9,889
Proceeds from recycled paper	10,000	13,621	13,036
Other recoveries	2,000	3,160	4,019
	47,000	136,823	121,915
Total Program—Budgetary	1,107,000	911,724	868,102
Library of Parliament			
Budgetary (respendable revenues)			
Administration	203,000	203,000	202,589
Total Program—Budgetary	203,000	203,000	202,589
Total Ministry—Budgetary	1,310,000	1,114,724	1,070,691

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	75,723	10,215
Adjustments to prior year's payables	916	15,199
	76,639	25,414
Service fees—		
Certified acts of Parliament	1,252	3,417
Proceeds from the disposal of surplus Crown assets	13,452	16,205
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	450	270
Total Program	91,793	45,306
House of Commons		
Tax revenues—		
Goods and services tax	9,595	8,156
Total tax revenues	9,595	8,156
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	259,633	100,063
Adjustments to prior year's payables	340,133	467,760
	599,766	567,823
Miscellaneous non-tax revenues—		
Other	1,160	2,360
Total non-tax revenues	600,926	570,183
Total Program	610,521	578,339
Library of Parliament		
Tax revenues—		
Goods and services tax	42,411	41,087
Total tax revenues	42,411	41,087
Non-tax revenues—		
Refunds of previous years' expenditures	451	24

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	...	625
Miscellaneous non-tax revenues	...	190
Total non-tax revenues	451	839
Total Program	42,862	41,926
Ministry Summary		
Tax revenues—		
Goods and services tax	52,006	49,243
Total tax revenues	52,006	49,243
Non-tax revenues—		
Refunds of previous years' expenditures	676,856	593,261
Service fees	1,252	3,417
Proceeds from the disposal of surplus Crown assets	13,452	16,830
Miscellaneous non-tax revenues	1,610	2,820
Total non-tax revenues	693,170	616,328
Total Ministry	745,176	665,571

SECTION 19

1997-98

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management
Development

Canadian Intergovernmental
Conference Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the
Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review
Committee

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Program objective and activity description	19.2
Ministry summary	19.5
Programs by activity	19.8
Transfer payments	19.10
Revenues	19.11

Department

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister

The operation of the Office of the Prime Minister and his residence.

Ministers' offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Commissions of inquiry and task forces

The provision of funds, as required, for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Administration

The provision of financial, personnel and administrative support services.

Canadian Centre for Management Development

Objective

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the

federal Government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal Government; and in managing Government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description

Executive development

Includes the provision of mandatory executive leadership courses; the educational components of the career assignment program and of the management trainee program; the delivery of optional executive development courses and an advanced management program; a negotiation, consultation and conflict management program; armchairs, roundtables and conferences; management issues and seminar programs; the development of a voluntary management assessment program, internal counselling and stress management services available to all senior managers; liaison and consultation with the private sector, universities and other outside organizations involved in management development activities; coordination of international activities; the operations of a Group Decision Centre; and, the operational services in support of the faculty for the design and delivery of courses.

Research

Includes the conduct and publication of the results of research programs and projects; the preparation and publication of case studies in public manage-

ment; the administration of a fellowships program for senior public and private sector officials and academics; the management of contributions to a variety of management organizations and associations; the management of the Centre's information holdings and the provision of management information search services.

Program management and services

Comprises the overall managerial direction and strategic planning of the Canadian Centre for Management Development; the provision of marketing activities; the delivery of services in communications, human resources, finance, administration, information technology, corporate services, evaluation and audit; the provision of residential services; and the capital acquisition plan.

Distance learning and business communication

In partnership with Training and Development Canada and Public Works and Government Services Canada, includes the provision of optional distance learning and business communication products and services to the public sector on a full cost-recovery basis; needs assessment; design, delivery, and evaluation of technology-enhanced distance learning and business communication products and services; project management; coordination and integration of public and private sector suppliers in distance learning and business communication projects.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of first ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.

Activity Description

Canadian Intergovernmental Conference Secretariat

The Secretariat acts as the permanent secretariat of the first ministers' conference and serves other meetings of first ministers, intergovernmental meetings of ministers and those of deputy ministers. This includes the set-up of conference site facilities; secretariatship; interpretation; the translation, printing, distribution and control of documents; preparation of records of proceedings; media relations; security; and the provision of the technical equipment and secretarial assistance. In addition to the above conference services which are available anywhere in Canada, a document archives is maintained by the Secretariat for the use of governments.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Activity Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Activity Description

Elections

- *Canada Elections Act* — Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act* — Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the

provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act* — Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Activity Description

Commissioner of Official Languages

Investigates complaints received and makes recommendations to correct infractions and prevent further contraventions of the *Official Languages Act* of 1988. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of English and French in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of implementation of the Act. Appears regularly before the Standing Committee on Official Languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

National Round Table on the Environment and the Economy

Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Activity Description

National Round Table on the Environment and the Economy

Conducts studies, organizes multistakeholder dialogues on specific issues and economic sectors, carries out educational and communications activities, and provides advice to the federal Government and all sectors of Canadian society on the integration of environmental and economic considerations into decision-making.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

Activity Description

Staff relations administration

The Public Service Staff Relations Board is a quasi-judicial statutory tribunal responsible for the administration of the systems of collective bargaining and grievance adjudication established under the *Public Service Staff Relations Act* and the *Parliamentary Employment and Staff Relations Act*. In addition, it is responsible for the administration of certain provisions of Part II of the *Canada Labour Code* (Act) concerning occupational safety and health applicable to employees in the Public Service. Proceedings before the Board include applications for certification, revocation of certification, complaints of unfair labour practices, designation of employees whose duties are required to be performed in the interest of the safety

or security of the public, and references of safety officers' decisions and complaints under the safety and health provisions of Part II of the *Canada Labour Code* (Act). As well, the Board provides a mediation and conciliation service to assist the parties in the resolution of their differences. This service enables many matters to be settled without resort to formal proceedings before the Board.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of employers and employees for the determination of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and ministers concerned, or to the Governor General in Council.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	57,909,000	...	...	1				
...	...	...	...	1a				
...	...	10,698,712	...	1b				
...	...	4,011,000	...					
...	...	...	1,735,013					
...	57,909,000	14,709,712	1,735,013		73,668,277	685,448	...	74,076,373
...	71,920	...	40	(S)	71,960	...	...	71,920
...	48,645	...	21	(S)	48,666	...	...	48,645
...	48,645	...	75	(S)	48,720	...	...	48,645
...	18,000	...	3,183	(S)	21,183	...	...	18,000
...	5,910,000	...	...	(S)	5,910,000	...	...	5,399,000
25,000	...	...	37,717	(S)	37,717	...	25,000	36,962
25,000	64,006,210	14,709,712	1,776,049		79,806,523	685,448	25,000	79,699,545
Total Department—Budgetary								
Canadian Centre for Management Development								
...	9,082,000	...	...	5				
...	...	412,150	...	5a				
...	9,082,000	412,150	...		9,032,050	462,100	...	8,497,439
...	6,578,000	...	(2,935,624)	(S)	3,642,376	...	...	6,968,569
...	1,298,000	...	...	(S)	1,298,000	...	...	1,094,000
1,136	...	...	654	(S)	...	1,136	654	...
1,136	16,958,000	412,150	(2,934,970)		13,972,426	463,236	654	16,600,816
Total Program—Budgetary								
Canadian Intergovernmental Conference								
...	2,850,000	...	...	10				
...	...	244,950	...	10b				
...	...	...	21,000					
...	2,850,000	244,950	21,000		3,099,182	16,768	...	2,816,999

Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$					\$	\$	\$	\$	\$	
...	...	254,000	...	...	254,000	(S)	Contributions to employee benefit plans	254,000	...	...	...	...	216,000
...	...	...	...	793	793	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	793	...	1,125
...	3,104,000	244,950	21,793	3,370,743			Total Program—Budgetary	3,353,182	16,768	793	3,034,124		
Canadian Transportation Accident Investigation and Safety Board													
...	19,523,000	...	...	19,523,000	15	Program expenditures							
...	...	1,047,450	...	1,047,450	15b	Program expenditures							
...	19,523,000	1,047,450	...	20,570,450		Total—Vote 15		20,103,279	467,171	...	20,829,299		
...	2,584,000	...	...	2,584,000	(S)	Contributions to employee benefit plans		2,584,000	...	...	2,446,000		
19,039	...	...	14,020	33,059	(S)	Spending of proceeds from the disposal of surplus Crown assets		9,861	9,178	14,020	15,670		
19,039	22,107,000	1,047,450	14,020	23,187,509		Total Program—Budgetary		22,697,140	476,349	14,020	23,290,969		
Chief Electoral Officer													
...	2,608,000	...	...	2,608,000	20	Program expenditures		2,488,568	119,432	...	2,614,567		
...	155,000	...	4,073	159,073	(S)	Salary of the Chief Electoral Officer		159,073	...	...	155,872		
...	...	...	...	...	(S)	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, and the Electoral Boundaries Readjustment Act)							
...	20,650,000	180,000,000	(4,673,714)	195,976,286	(S)	Contributions to employee benefit plans		195,976,286	...	...	40,244,776		
...	441,000	...	...	441,000	(S)	Spending of proceeds from the disposal of surplus Crown assets		441,000	...	...	380,000		
2,811	...	...	6,477	9,288		Total Program—Budgetary		6,477	...	2,811	150		
2,811	23,854,000	180,000,000	(4,663,164)	199,193,647				199,071,404	119,432	2,811	43,395,365		
Commissioner of Official Languages													
...	8,848,000	...	...	8,848,000	25	Program expenditures							
...	...	474,050	...	474,050	25a	Program expenditures							
...	...	...	261,744	261,744		Transfer from TB Vote 5 ⁽¹⁾							
...	8,848,000	474,050	261,744	9,583,794		Total—Vote 25		9,349,042	234,752	...	9,558,157		
...	1,114,000	...	...	1,114,000	(S)	Contributions to employee benefit plans		1,114,000	...	...	1,067,000		
...	...	...	1,755	1,755	(S)	Spending of proceeds from the disposal of surplus Crown assets		1,755	...	...	431		
...	9,962,000	474,050	263,499	10,699,549		Total Program—Budgetary		10,464,797	234,752	...	10,625,588		

National Round Table on the Environment and the Economy

...	3,118,000	...	...	3,118,000	30	Program expenditures	...	...	...	3,043,893
...	...	167,370	...	167,370	30b	Program expenditures	...	...	...	...
...	3,118,000	167,370	...	3,285,370	(S)	Total—Vote 30	3,257,696	27,674	...	3,043,893
...	192,000	...	...	192,000	(S)	Contributions to employee benefit plans	192,000	...	...	164,000
...	...	...	1,625	1,625	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,625	...	...	145
...	...	...	13,368	13,368	(S)	Expenditures pursuant to paragraph 29.1(f) of the <i>Financial Administration Act</i>	13,368	...	...	5,000
...	3,310,000	167,370	14,993	3,492,363		Total Program—Budgetary	3,464,689	27,674	...	3,213,038
Public Service Staff Relations										
...	4,988,000	...	...	4,988,000	35	Board	...	...	...	...
...	568,000	...	...	568,000	(S)	Program expenditures	4,557,847	430,153	...	4,186,551
2,143	...	...	84	2,227	(S)	Contributions to employee benefit plans	568,000	...	...	494,000
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,143	84	...
2,143	5,556,000	...	84	5,558,227		Total Program—Budgetary	5,125,847	432,296	84	4,680,551
Security Intelligence Review Committee										
...	1,285,000	...	...	1,285,000	40	Committee	1,283,245	1,755	...	1,211,795
...	121,000	...	...	121,000	(S)	Program expenditures	121,000	...	...	102,000
...	1,406,000	...	...	1,406,000		Total Program—Budgetary	1,404,245	1,755	...	1,313,795
50,129	150,263,210	197,055,682	(5,507,696)	341,861,325		Total Ministry—Budgetary	339,360,253	2,457,710	43,362	185,853,791

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(I) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Office of the Prime Minister	6,028,702	6,047,347	...	...	...	...	...	...	...	...	6,028,702	6,047,347
Ministers' offices	5,446,807	5,424,951	...	19,920	...	...	...	...	...	...	5,446,807	5,444,871
Privy Council Office	29,980,498	29,527,846	...	124,244	1,461,000	1,186,713	...	...	...	...	31,441,498	30,838,803
Millennium planning	1,342,743	1,063,822	...	154,668	...	...	...	...	...	...	1,342,743	1,218,490
Commissions of inquiry and task forces	11,965,873	10,781,315	...	135,343	...	...	...	...	...	...	11,965,873	10,916,658
Administration	22,091,348	23,664,850	2,200,000	1,675,504	...	...	...	...	...	...	24,291,348	25,340,354
Total Department—Budgetary	76,855,971	76,510,131	2,200,000	2,109,679	1,461,000	1,186,713	...	...	...	...	80,516,971	79,806,523
Canadian Centre for Management Development												
Executive development	8,394,630	6,029,465	...	58,952	...	...	...	...	...	...	8,394,630	6,088,417
Research	1,348,420	1,243,173	...	...	175,000	146,000	...	...	...	...	1,523,420	1,389,173
Program management and services	4,518,266	6,077,241	...	417,595	...	...	...	...	...	...	4,518,266	6,494,836
Total Program—Budgetary	14,261,316	13,349,879	...	476,547	175,000	146,000	...	...	...	...	14,436,316	13,972,426
Canadian Intergovernmental Conference Secretariat—Budgetary												
	3,370,743	3,353,182	...	...	...	...	...	...	...	...	3,370,743	3,353,182
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	22,624,509	21,633,309	563,000	1,063,831	...	...	...	...	...	...	23,187,509	22,697,140
Total Program—Budgetary	22,624,509	21,633,309	563,000	1,063,831	...	...	...	...	...	...	23,187,509	22,697,140
Chief Electoral Officer												
Elections	170,239,435	170,256,624	1,064,763	1,064,763	24,661,376	24,661,376	...	...	...	...	195,985,574	195,982,763
Administration	3,208,073	3,088,641	...	...	...	...	...	...	...	...	3,208,073	3,088,641
Total Program—Budgetary	173,467,508	173,345,265	1,064,763	1,064,763	24,661,376	24,661,376	...	...	...	...	199,193,647	199,071,404
Commissioner of Official Languages—Budgetary												
	10,584,549	10,105,377	115,000	359,420	...	...	...	...	...	...	10,699,549	10,464,797

National Round Table on the
Environment and the Economy—
Budgetary

	3,492,363	3,464,689	...	...	...	...	...	...	...	...	3,492,363	3,464,689
Public Service Staff Relations Board												
Staff relations administration	5,558,227	5,125,847	...	...	...	...	...	...	...	...	5,558,227	5,125,847
Total Program—Budgetary	5,558,227	5,125,847	...	...	...	...	...	...	...	...	5,558,227	5,125,847
Security Intelligence Review Committee— Budgetary	1,406,000	1,311,819	...	92,426	...	...	...	...	...	...	1,406,000	1,404,245
Total Ministry— Budgetary	311,621,186	308,199,498	3,942,763	5,166,666	26,297,376	25,994,089	...	...	...	...	341,861,325	339,360,253

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in						
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	48,000	...	...	48,000	48,000	...	...
...	1,963,000	...	(550,000)	1,413,000	1,138,713	274,287	...
...	2,011,000	...	(550,000)	1,461,000	1,186,713	274,287	...
...	175,000	...	...	175,000	146,000	29,000	...
...	175,000	...	...	175,000	146,000	29,000	...
...	...	...	17,141,836	17,141,836	17,141,836	...	...
...	...	...	7,519,540	7,519,540	7,519,540	...	...
...	...	...	24,661,376	24,661,376	24,661,376	...	...
...	2,186,000	...	24,111,376	26,297,376	25,994,089	303,287	...

(S) Statutory transfer payment.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Department				
Tax revenues—				
Goods and services tax	4,987		15,001	
Total tax revenues	4,987		15,001	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	215,646		124,546	
Sundries	144,806		166,615	
	360,452		291,161	
Proceeds from the disposal of surplus Crown assets	37,717		44,183	
Miscellaneous non-tax revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	2,575		2,541	
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	1,694		1,419	
Sundries	23,365		18,251	
	27,634		22,211	
Total non-tax revenues	425,803		357,555	
Total Department	430,790		372,556	
Canadian Centre for Management Development				
Tax revenues—				
Goods and services tax	1,493		4,797	
Total tax revenues	1,493		4,797	
Non-tax revenues—				
Refunds of previous year's expenditures—				
Refunds of previous year's expenditures	900		5,018	
Refunds of goods or services purchases for operating	121,570		10,893	
Adjustments to prior year's payables	...		49,735	
	122,470		65,646	
Service fees	...		1,381	
	654		1,136	
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Section 29.1 of the <i>Financial Administration Act</i> —				
Course fees and other related revenues	3,642,374		6,968,570	
Miscellaneous	2		26	
	3,642,376		6,968,596	
Total non-tax revenues	3,765,500		7,036,759	
Total Program	3,766,993		7,041,556	
Canadian Intergovernmental Conference Secretariat				
Non-tax revenues—				
Refunds of previous year's expenditures—				
Refunds of previous years' expenditures	605		2,146	
Adjustments to prior year's payables	1,852		25,827	
	2,457		27,973	
Proceeds from the disposal of surplus Crown assets	793		1,125	
Miscellaneous non-tax revenues—				
Provincial government contributions	866,780		920,361	
Total Program	870,030		949,459	
Canadian Transportation Accident Investigation and Safety Board				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	9,539		29,380	
Adjustments to prior year's payables	20,661		87,623	
	30,200		117,003	
Proceeds from the disposal of surplus Crown assets	14,020		29,702	
Miscellaneous non-tax revenues	7,222		30,820	
Total Program	51,442		177,525	
Chief Electoral Officer				
Tax revenues—				
Goods and services tax	5,194		2,314	
Total tax revenues	5,194		2,314	

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Non-tax revenues—			Public Service Staff Relations Board		
Refunds of previous years' expenditures—			Tax revenues—		
Refunds of previous years' expenditures	11,893	6,456	Goods and services tax	72	163
Adjustments to prior year's payables	...	52,603	Total tax revenues	72	163
	11,893	59,059	Non-tax revenues—		
Proceeds from sales	82,388	45,688	Refunds of previous years' expenditures—		
Proceeds from the disposal of surplus Crown assets	6,477	2,893	Refunds of salaries	8,353	20,430
Miscellaneous non-tax revenues—			Proceeds from the disposal of surplus Crown assets	84	2,143
Forfeiture election deposits	439,218	7,500	Miscellaneous non-tax revenues—		
Gain on foreign currency transactions	736	18	Access to information	20	62
Miscellaneous	9,364	240	Total non-tax revenues	8,457	22,635
	449,318	7,758	Total Program	8,529	22,798
Total non-tax revenues	550,076	115,398	Security Intelligence Review Committee		
Total Program	555,270	117,712	Non-tax revenues—		
Commissioner of Official Languages			Refunds of previous years' expenditures—		
Non-tax revenues—			Sundries	5	125
Refunds of previous years' expenditures—			Miscellaneous non-tax revenues—		
Refunds of previous years' expenditures	1,270	6,006	Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	30	65
Adjustments to prior year's payables	...	9,366	Total Program	35	190
	1,270	15,372	Ministry Summary		
Proceeds from the disposal of surplus Crown assets	1,755	431	Tax revenues—		
Total Program	3,025	15,803	Goods and services tax	11,746	22,275
National Round Table on the Environment and the Economy			Total tax revenues	11,746	22,275
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	547,883	604,266
Refunds of previous years' expenditures	631	...	Service fees	...	1,381
Adjustments to prior year's payables	10,152	7,497	Proceeds from sales	82,388	45,688
	10,783	7,497	Proceeds from the disposal of surplus Crown assets	63,125	81,758
Proceeds from the disposal of surplus Crown assets	1,625	145	Miscellaneous non-tax revenues	5,006,748	7,960,651
Miscellaneous non-tax revenues—			Total non-tax revenues	5,700,144	8,693,744
Section 29.1 of the <i>Financial Administration Act</i> —			Total Ministry	5,711,890	8,716,019
Proceeds from the sale of publications	13,368	10,778			
Total Program	25,776	18,420			

SECTION 20

1997-98

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Canada Mortgage and Housing
Corporation

Canada Post Corporation

Royal Canadian Mint

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Ministry summary	20.4
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Department

Real Property Services Program

Objective

To manage a diverse portfolio of general and common-use real property and other assets, in order to provide accommodation and related services to federal tenants, clients and other assets users and to optimize the federal investment in the assets. To provide common services in the real estate and architectural and engineering fields to clients at market-based rates.

Activity Description*Federal accommodation*

To manage a diverse portfolio of office and common-use facilities in order to provide safe and productive working environments for federal public servants and to optimize the Government's investment in these assets.

Federal holdings

To manage the Government's investment in, and divestment of, a diverse portfolio of federal real property under the custody of the Minister and to manage the payment of federal grants in lieu of municipal or provincial taxes.

Services

To provide real property related services appropriate to clients' needs and at market-based rates.

Program coordination

To provide the strategic direction and framework related to the management of the program, and to provide policy and operational advice to the minister and departmental executive committee.

Supply and Services Program

Objective

To contribute to the achievement of value for money, the preservation of fairness and integrity in Government administration and the support of Government objectives by delivering or facilitating a wide range of valued essential services in the areas of supply, human resources, finance, transportation, Government telecommunications and informatics, and other central Government services.

The Supply and Services Program provides ten central Government and common services and corporate management services grouped into sub-activities which are managed and delivered throughout the Department. As well, the program includes sub-activities designated as special operating agencies. All services are developed in an integrated manner at Headquarters to meet a wide variety of client needs, in conformity with established client service and resourcing standards. The Program is divided into three activities: Central Government and common services, Corporate management, and Special operating agencies. All of these activities have dedicated resources, and in some cases, they have an allocated portion of the resources in the regions. In the case of Receiver General Services, public service compensation, supply, Crown assets distribution and Government telecommunications and informatics sub-activities of the central Government and common services activity they have dedicated resources in both Headquarters and the regions.

- The Central Government and common services activity has seven sub-activities, namely: Receiver General services; public service compensation, supply, public relations and print

contract services, Crown assets distribution, Government telecommunications and informatics services and other central Government services.

- The Corporate management activity consists of the following three sub-activities: executive and corporate services, human resources, and regional support.
- The Special operating agencies activity consists of the Canada Communication Group, Consulting and Audit Canada, and the Translation Bureau.

Activity Description*Central Government and common services activity*

This activity provides central Government and common services to diverse clients to meet a wide range of needs. These services are delivered to over 100 departments and agencies in Canada, Europe and the United States.

This activity consists of seven central Government and common services sub-activities. Services are developed in an integrated manner at Headquarters to meet a wide variety of client needs, in conformity with established client service and resourcing standards. Each sub-activity has dedicated resources at Headquarters, as well as an allocated portion of the resources in regional directorates. The following services (sub-activities) are provided under this activity:

- Receiver General services;
- public service compensation;
- supply;
- public relations and print contract services;

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

ing and a wide range of communication services; translation and other linguistic services; and consulting, auditing and related services. These SOAs include:

- Canada Communication Group;
- Consulting and Audit Canada; and
- Translation Bureau.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Queens Quay West Land Corporation

To function as a realty management and disposal company for the Harbourfront precinct in Toronto.

- Crown assets distribution;
- Government telecommunications and informatics services; and
- other central Government services.

Corporate management activity

This activity provides a wide range of support services and management support to Public Works and Government Services Canada.

This activity is composed of executive and corporate services, Human resources and regional support sub-activities. It includes the offices of the Minister and the Deputy Minister and the functions of finance, communications, audit and review, human resources, capital assets, materiel management, security, contract claims resolution, corporate policy and planning, public opinion research and legal services. It also includes the corporate implementation group, as well as the functions of the Corporate Secretary.

Special operating agencies activity

This activity provides efficient and effective services in a commercially-oriented and business-like manner in order to meet clients' requirements.

The activity encompasses special operating agencies (SOAs) which offer optional services to departments and agencies on a fee-for-service basis, as well as some mandatory services funded by vote. Services offered include printing, publish-

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	917,648,000	...	...	1	...	...	...	...
...	43,826,070	...	...	1a	...	...	...	...
...	4,756,928	...	...	1b	...	...	...	...
...	...	...	894,967		...	...	...	...
...	917,648,000	48,582,998	894,967		966,624,295	501,670	...	879,453,937
...	271,793,000	...	...	5	...	...	...	...
...	4,432,000	...	...	5a	...	...	...	...
...	71,771,313	...	...	5b	...	...	...	...
...	271,793,000	76,203,313	...		273,075,496	74,920,817	...	290,011,244
...	2,589,000	...	...	10	...	...	...	...
374,478,969	(2,589,000)	8,900,000	(6,311,000)	(S)	2,589,000	...	...	2,589,000
8,247,388	(19,599,000)	...	19,599,000	(S)	37,296,214	...	337,182,755	20,468,755
...	2,221,000	...	...	(S)	(16,844,006)	18,644,136	6,447,258	(36,150,249)
...	...	...	...	(S)	2,221,000	...	...	1,961,000
...	...	37,802,462	(1)	(S)	37,802,461	...	...	...
...	...	...	430,983	(S)	430,983	...	...	383,246
567,604	...	...	...	(S)	...	...	...	...
...	...	...	490,159	(S)	...	...	...	...
567,604	...	...	490,159		579,485	...	478,278	1,601,287
...	...	...	...	(S)	4,473,150	...	...	401,548,735 ⁽⁴⁾
...	...	...	...		...	...	...	303
383,293,961	1,172,063,000	171,488,773	19,577,258		1,308,248,078	94,066,623	344,108,291	1,561,867,258

15	Supply and Services Program									
	Program expenditures									
	15a	...	455,976,000	...	...	...	...	...	...	...
	15b	...	26,998,295	...	26,998,295	...	38,416,338	...	38,416,338	...
Total—Vote 15		...	455,976,000	65,414,633	...	...	521,390,633	...	14,700,559	467,614,632
16b	Optional Services Revolving Fund— To adjust the accounts by an amount of \$38,019,000									
17b	Canada Communication Group Revolving Fund—To adjust the accounts by an amount of \$59,452,000									
18b	Canada Communication Group Revolving Fund— To repeal the revolving fund									
(S)	Minister of Public Works and Government Services— Salary and motor car allowance									
(S)	Contributions to employee benefit plans									
(S)	Optional Services Revolving Fund									
	Write-off of accumulated deficit									
	Net liabilities assumed from Canada Communication Group Revolving Fund for transfer of activities									
Total—Optional Services Revolving Fund		...	...	295,902	...	...	295,902	...	187,440,180	(1,564,424)
(S)	Canada Communication Group Revolving Fund									
	Net liabilities transferred to Optional Services Revolving Fund for transfer of activities									
	Contributed capital clearance									
	Write-off of accumulated deficit									
	Transfer of residual liabilities									
	Transfer from TB Vote 5 ⁽¹⁾									
Total—Canada Communication Group Revolving Fund		60,544,335	20,933,000	...	27,191,744	...	108,669,079	...	100,085,254	22,422,036
(S)	Consulting and Audit Canada Revolving Fund									
	Transfer from TB Vote 5 ⁽¹⁾									
Total—Consulting and Audit Canada Revolving Fund		6,195,281	(900,000)	...	900,000	...	6,195,281	...	(3,094,873)	(189,624)
(S)	Government Telecommunications and Informatics Services Revolving Fund									
(S)	Translation Bureau Revolving Fund									
	Write-off of current year deficit									
	Transfer from TB Vote 5 ⁽¹⁾									
Total—Translation Bureau Revolving Fund		72,193,858	21,012,000	(4,600,000)	(11,013,800)	...	77,592,058	...	73,774,756	10,157,699
(S)	Defence Production Revolving Fund									
(S)	Spending of proceeds from the disposal of surplus Crown assets:									
	Unused proceeds from the previous year									
	Proceeds received during the year									
Total—Spending of proceeds from the disposal of surplus Crown assets		356,396	...	...	312,351	...	356,396	...	100,000,000	...
	...	356,396	...	...	312,351	...	668,747	...	200,680	811,970

Ministry Summary—Concluded

Ministry Summary — Continued										
Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$						\$	\$	\$
471,787,007	529,470,645	60,814,636	58,262,015	1,618	1,618	...	...	...	2,162	...
					(S)	Private sector collection agency fees	558,568,877	114,986,496	446,778,930	549,274,317
						Total budgetary				
3,665,844	...	...	...	3,665,844	L15b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	2,101,884	...	1,563,960	4,141,442
47,442,044	...	...	...	46,901,154	(S)	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(3,098,846)	...	50,000,000	1,863,820
51,107,888	...	...	...	50,566,998		Total non-budgetary	(996,962)	...	51,563,960	6,005,262
471,787,007	529,470,645	60,814,636	58,262,015	1,120,334,303		Total Program—Budgetary	558,568,877	114,986,496	446,778,930	549,274,317
51,107,888	...	...	...	50,566,998		Non-budgetary	(996,962)	...	51,563,960	6,005,262
...	3,000,000	...	...	3,000,000	20	Crown Corporations Program	...	...	...	...
...	...	6,000,000	...	6,000,000	20a	Payments to Old Port of Montreal Corporation Inc.	...	...	...	3,800,000
...	3,000,000	6,000,000	...	9,000,000	Total—Vote 20	Payments to Old Port of Montreal Corporation Inc.	9,000,000	...	...	...
...	4,100,000	...	...	4,100,000	25	Payments to Queens Quay West Land Corporation	4,100,000	...	...	6,700,000
...	7,100,000	6,000,000	...	13,100,000		Total Program—Budgetary	13,100,000	...	...	10,500,000
855,080,968	1,708,633,645	238,303,409	77,839,273	2,879,857,295		Total Department—Budgetary	1,879,916,955	209,053,119	790,887,221	2,121,641,575
51,107,888	...	...	...	50,566,998		Non-budgetary	(996,962)	...	51,563,960	6,005,262
...	1,863,667,000	...	...	1,863,667,000	30	Canada Mortgage and Housing Corporation	1,863,052,805	614,195	...	1,967,287,332
...	...	...	...	...	31a	Operating expenditures To authorize the additional amount of \$50 billion so that the aggregate outstanding amount of all insured loans does not exceed \$200 billion	...	1	...	...
...	...	1	...	1		Total budgetary	1,863,052,805	614,196	...	1,967,287,332
...	1,863,667,000	1	...	1,863,667,001	(S)	(L) Advances under the <i>National Housing Act</i> (Gross)	...	...	...	...
...	(230,600,000)	...	230,600,000	...		Total Program—Budgetary	1,863,052,805	614,196	...	1,967,287,332
...	1,863,667,000	1	...	1,863,667,001		Non-budgetary	...	...	...	...
...	(230,600,000)	...	230,600,000	...			...	...	...	...

Canada Post Corporation

35	Payments to the Canada Post Corporation for special purposes	14,000,000	...	...	14,000,000	...	...	14,000,000
(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30.	...	...	...	...	...	...	...
	Aggregate limit \$500,000,000 (Net)	420,000,000	...	...	...	...	...	420,000,000

	Total Program—							
	Budgetary	14,000,000	...	...	14,000,000	...	...	14,000,000
	Non-budgetary	420,000,000	...	...	...	...	...	420,000,000

Royal Canadian Mint

(S)	(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> : Subsection 17(1) the aggregate of amounts outstanding at any time shall not exceed \$50,000,000, November 1987 (Net)	49,901,620	(76,115)	...	49,977,735	(76,115)
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	Total Program—Non-budgetary	49,901,620	(76,115)	...	49,977,735	(76,115)
--	------------------------------------	------------	-----	-----	----------	-----	------------	----------

	Total Ministry—							
	Budgetary	855,080,968	3,586,300,645	238,303,410	77,839,273	4,757,524,296	209,667,315	790,887,221
	Non-budgetary	521,009,508	(230,600,000)	...	230,059,110	520,468,618	(1,073,077)	4,102,928,907
							...	5,929,147

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 (1) Treasury Board Vote S—Government contingencies.
 (2) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.
 (3) Funding for payments of grants to municipalities and other taxing authorities has been devolved in 1997-98 to the applicable custodian department. There were payments totalling \$391,651,665 of which \$387,178,515 have been recovered from the custodian departments and credited to the statutory payment.
 (4) This amount has been reclassified from transfer payments to operating expenditures and has been allocated to the applicable custodian department, in Volume I, Section I.

Programs by Activity

Department	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Real Property Services Program													
Federal accommodation	1,087,248,488	1,142,097,596	315,323,313	235,754,751	...	...	...	264,167,500	314,069,025	...	...	1,138,404,301	1,063,783,322
Federal holdings ⁽¹⁾	137,921,304	79,334,345	32,673,000	37,312,902	74,875,611	74,875,611	74,875,611	71,954,652	18,413,964	...	...	173,515,203	173,108,894
Services ⁽²⁾	2,579,517,486	2,542,194,499	...	...	14,250,400	14,250,400	14,250,400	2,207,531,000	2,532,972,406	...	...	386,236,886	23,472,493
Program coordination	49,333,542	47,875,526	...	7,843	...	...	...	1,067,000	...	...	...	48,266,542	47,883,369
Sub-total	3,854,020,820	3,811,501,966	347,996,313	273,075,496	89,126,011	89,126,011	89,126,011	2,544,720,152	2,865,455,395	...	...	1,746,422,992	1,308,248,078
Revenues netted against expenditures (2,544,720,152)	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,309,300,668	946,046,571	347,996,313	273,075,496	89,126,011	89,126,011	89,126,011	...	...	...	...	1,746,422,992	1,308,248,078
Supply and Services Program													
Central Government and common services	1,143,686,725	971,754,773	...	...	...	...	...	473,012,000	574,392,623	...	...	670,674,725	397,362,150
Corporate management	198,662,602	207,905,366	...	...	...	...	...	93,702,000	93,747,526	...	...	104,960,602	114,157,840
Special operating agencies	385,971,976	252,925,822	...	...	...	...	...	141,273,000	205,876,935	...	...	244,698,976	47,048,887
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	...	...	...	...	...
Seized property management	...	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—Budgetary	1,828,321,303	1,432,585,961	...	...	...	...	...	707,987,000	874,017,084	...	...	1,120,334,303	558,568,877
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures (707,987,000)	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,120,334,303	558,568,877	...	...	...	...	...	...	...	...	...	1,120,334,303	558,568,877
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	50,566,998	(996,962)
Crown Corporations Program													
Old Port of Montreal Corporation Inc.	9,000,000	9,000,000	...	...	...	...	...	...	...	...	...	9,000,000	9,000,000
Queens Quay West Land Corporation	4,100,000	4,100,000	...	...	...	...	...	...	...	...	...	4,100,000	4,100,000
Total Program—Budgetary	13,100,000	13,100,000	...	...	...	...	...	...	...	...	...	13,100,000	13,100,000

Program Summary by Activity

...	...	49,802,462	25,073,149	74,875,611	74,875,611	...	421,548,735
...	...	...	14,250,400	14,250,400	14,250,400	...	37,663,823
...	12,000	...	(12,000)	...	...	...	...
...	12,000	49,802,462	39,311,549	89,126,011	89,126,011	...	459,212,556
...	12,000	49,802,462	39,311,549	89,126,011	89,126,011	...	459,212,556
...

(S) Statutory transfer payment.

(1) Funding for payments of grants to municipalities and other taxing authorities has been devolved in 1997-98 to the applicable custodian department. There were payments totalling \$391,651,665 of which \$387,178,515 have been recovered from the custodian departments and credited to the statutory payment.

(2) This amount has been reclassified from transfer payments to operating expenditures and has been allocated to the applicable custodian department, in Volume I, Section I.

(3) Includes Real Property Services Revolving Fund and Real Property Disposition Revolving Fund.

		Authorities available for use in the current year		Authorities used in the previous year	
		\$	\$	\$	\$
Department					
Real Property Services Program					
Budgetary (respendable revenues)					
Federal accommodation	264,167,500	314,069,025	267,423,809		
Federal holdings ⁽¹⁾	71,954,652	18,413,964	17,869,521	1,091,434	1,746,256
Services ⁽²⁾	2,207,531,000	2,532,972,406	2,705,147,768	24,024,210	24,999,832
Program coordination	1,067,000	..	1,763,240	..	..
Total Program—Budgetary	2,544,720,152	2,865,455,395	2,992,204,338		
Supply and Services Program					
Budgetary (respendable revenues)					
Central Government and common services					
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	473,012,000	574,392,623	505,660,622	..	..
Corporate management					
Recoveries from the provision of services in support of the Receiver General functions, and in areas of compensation, personnel, finance and advisory services	93,702,000	93,747,526	118,675,151	..	..
Special operating agencies					
Recoveries from the provision of goods and services sold to other Government departments and agencies, management consulting and auditing services	141,273,000	205,876,935	275,259,017	..	..
Total budgetary	707,987,000	874,017,084	899,594,790		
Non-budgetary (respendable receipts)					
Imprest fund recovery	..	1,091,434	1,746,256		
Seized property recovery	..	24,024,210	24,999,832		
Total non-budgetary	..	25,115,644	26,746,088		
Total Program—Budgetary	707,987,000	874,017,084	899,594,790		
Non-budgetary	..	25,115,644	26,746,088		
Total Department—Budgetary	3,252,707,152	3,739,472,479	3,891,799,128		
Non-budgetary	..	25,115,644	26,746,088		
Royal Canadian Mint					
Non-budgetary (respendable receipts)					
Loans recovery	..	76,115	76,115		
Total Program—Non-budgetary	..	76,115	76,115		
Total Ministry—Budgetary	3,252,707,152	3,739,472,479	3,891,799,128		
Non-budgetary	..	25,191,759	26,822,203		

(1) Funding for payments of grants to municipalities and other taxing authorities has been devolved in 1997/98 to the applicable custodian department. There were payments totalling \$391,651,665 of which \$387,178,515 have been recovered from the custodian departments and credited to the statutory payment. The amount of \$387,178,515 is not included as revenues netted against expenditures.

(2) Includes Real Property Services Revolving Fund and Real Property Disposition Revolving Fund.

(1) Funding for payments of grants to municipalities and other taxing authorities has been devolved in 1997-98 to the applicable custodian department. There were payments totalling \$391,651,065 of which \$387,178,515 have been recovered from the custodian departments and credited to the statutory payment. The amount of \$387,178,515 is not included as revenues netted against expenditures.

(2) Includes Real Property Services Revolving Fund and Real Property Disposition Revolving Fund.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Real Property Services Program				
Tax revenues—				
Goods and services tax	7,357,558	4,137,544		
Total tax revenues	7,357,558	4,137,544		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Other accounts—				
Canadian National Railway System	...	15,741		
Interest on loans and mortgages	...	125,913		
Rental income from properties—				
Rental of parking spaces	59,526	42,707		
Rental of vacant land	4,868	4,582		
Residential buildings	...	120,337		
	64,394	309,280		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,569,563	1,795,243		
Adjustments to prior year's payables	8,383,673	91,651,112		
	13,953,236	10,960,355		
Privileges, licences and permits—				
Earnings from dry docks	4,671,006	4,441,611		
Proceeds from sales—				
Sales of real estate	13,372	13,633,957		
	490,159	1,798,181		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Private airports reimbursement of grants	2,160,000	16,178,571		
in lieu of taxes	2,422,388	790,121		
Miscellaneous	4,582,388	16,968,692		
Total non-tax revenues	23,774,555	48,112,076		
Total Program	31,132,113	52,249,620		
Supply and Services Program				
Tax revenues—				
Goods and services tax	4,469,855	7,151,197		
Total tax revenues	4,469,855	7,151,197		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation	609,998,938	631,773,282		
Refunds of previous years' expenditures—				
Urban renewal recoveries	156,730	3,371,931		
Miscellaneous non-tax revenues	10,727,958	28,023,247		
Total Program	620,883,626	663,168,460		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Lands Company Limited—Dividends	20,400,000	10,900,000		
Canada Post Corporation—				
Interest	7,764,000	7,764,000		
Dividends	10,000,000	10,000,000		
Royal Canadian Mint	2,469	9,295		
	38,166,469	28,673,295		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,565,695	(228,251)		
Adjustments to prior year's payables	182,618	870,364		
	5,748,313	642,113		
Service fees—				
Access to information fees	16,542	19,173		
	312,351	778,061		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Conscience money	7,047	3,055		
Donations to the Crown	168,794	318,440		
Seized property	9,549,286	10,000,000		
Management and operational services sector—				
Consolidated Revenue Fund revenues	7,252,476	5,081,276		
Miscellaneous	1,948,948	1,086,259		
	18,926,551	16,489,030		
Total non-tax revenues	63,170,226	46,601,672		
Total Program	67,640,081	53,752,869		
Total Department	98,772,194	106,002,489		
Canada Mortgage and Housing Corporation				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation	609,998,938	631,773,282		
Refunds of previous years' expenditures—				
Urban renewal recoveries	156,730	3,371,931		
Miscellaneous non-tax revenues	10,727,958	28,023,247		
Total Program	620,883,626	663,168,460		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	11,827,413	11,288,741
Total tax revenues	11,827,413	11,288,741
Non-tax revenues—		
Return on investments	648,229,801	660,755,857
Refunds of previous years' expenditures	19,858,279	14,974,399
Privileges, licences and permits	4,671,006	4,441,611
Service fees	16,542	19,173
Proceeds from sales	13,372	13,633,957
Proceeds from the disposal of surplus Crown assets	802,510	2,576,242
Miscellaneous non-tax revenues	34,236,897	61,480,969
Total non-tax revenues	707,828,407	757,882,208
Total Ministry	719,655,820	769,170,949

(1) Interest unless otherwise indicated.

SECTION 21

1997-98

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Details of spendable amounts	21.14
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Department**Objective**

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to Ministry agencies.

Activity Description*Department of the Solicitor General*

The Department provides strategic and corporate advice for the Solicitor General, and the Deputy Solicitor General; develops police and security policy and advice; develops counter-terrorism policy including development, coordination, and implementation of the National Counter-Terrorism Plan, develops corrections policy and advice; provides executive, communications, legal, planning and resource management, financial and administrative services.

Office of the Inspector General of Canadian Security Intelligence Service

The Office of the Inspector General of CSIS monitors the compliance by the service with its operational policies; reviews operational activities of the service; submits an annual certificate on the service's operations to the Solicitor General and conducts such reviews of specific activities of the service as may be directed.

Canadian Security Intelligence Service**Objective**

To provide security intelligence to the Government of Canada.

Activity Description*Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service**Objective**

To contribute, as part of the criminal justice system, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Activity Description*Correctional operations*

Provision of essential services that relate to each stage in the offender's sentence, including any period of conditional release. These services include: the provision of physical health care to inmates as well as mental health care to both inmates and conditionally released offenders; supervision and control of inmates in concert with physical and perimeter security; case management operations; and community supervision and aftercare services.

Correctional programs

Provision of a range of programs designed to promote the rehabilitation of offenders including: academic and vocational training, employment and occupational development; chaplaincy programs and services; and other programs designed to ad-

dress specific cultural, social, spiritual and personal development needs.

Technical and inmate services

Provision of functions directly related to food, clothing and housing services to inmates, and to the construction, maintenance and operation of correctional institutions. These include: goods and services in support of institutional activities; engineering and maintenance in support of physical plant, program facilities and transportation; and capital program management services. This activity also encompasses the management services of systems.

Management and administration

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services. In addition, this activity encompasses those management services of personnel, finance, administration, and the coordination of operational and resource planning.

CORCAN

Provision of work-related training, work experience and employment related services in accordance with offenders' needs, to facilitate offenders' re-entry into the labour market and re-integration into society.

National Parole Board**Objective**

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole board operations

In accordance with the provisions of the *Corrections and Conditional Release Act*, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Office of the Correctional Investigator

Objective

To act as an ombudsman for federal corrections, ensuring an independent review and investigation of problems of federal offenders related to the decisions, recommendations, acts or omissions of the Commissioner of Corrections, his servants or agents in relation to the administration of the *Corrections and Conditional Release Act* and thereby contributing to the effective, fair and humane management of the sentences of those offenders for whom the Solicitor General is responsible.

Activity Description

Office of the Correctional Investigator

The Office maintains an investigative process that is independent, objective, thorough and timely so as to respond to the problems of federal offenders and correctional staff so as to facilitate the reso-

lution of individual and collective offender concerns; provides recommendations to the Commissioner of Corrections and the Solicitor General on the findings of investigations, inclusive of corrective actions; reports annually through the Solicitor General, to both Houses of Parliament and appears, as required, before the Senate and House Standing Committees on Justice and the Solicitor General.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Operations

Includes a wide variety of law enforcement programs in support of federal, provincial and municipal governments. Assistance and cooperation with accredited police agencies and services to the general public are provided.

Protective

Provides security and protection for Canadian and foreign dignitaries, federal Government facilities/assets, major events as well as designated airports, and encompasses the research, development and evaluation of security equipment, materials and concepts.

Law enforcement services

Assists all Canadian law enforcement agencies by providing specialized police training, forensic laboratory, identification and information services.

Corporate management

Includes the management of strategic and corporate planning, policy design, financial planning and program evaluation. Responsiveness and accountability is ensured by the coordination of communications, public affairs, information access, ministerial liaison and external review and appeals.

Administration

Encompasses the organization and management of the Department's human resources, its training programs, staffing, health and language services, and the administration of materiel management, the real property program and services.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of

the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and reviews complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Ministry Summary

Source of authorities						Disposition of authorities								
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department		Disposition of authorities					
	\$	\$	\$						Used in the current year	\$	Lapsed or overexpended	Available for use in subsequent years	Used in the previous year	
...	18,088,000	...	...	...	18,088,000	1	Operating expenditures							
...	...	1,039,042	...	...	1,039,042	1a	Operating expenditures							
...	...	1	...	...	13,199,999	1b	Transfer of \$13,199,999 from Solicitor General Vote 5							
...	18,088,000	1,039,043	13,199,999	...	32,327,042		Total—Vote 1		30,731,965	1,595,077	...		29,001,988	
...	52,371,200	...	...	...	52,371,200	5	Grants and contributions							
...	...	175,000	...	...	175,000	5a	Contributions							
...	...	...	(13,199,999)	...	(13,199,999)		Transfer to Vote 1							
...	52,371,200	175,000	(13,199,999)	...	39,346,201		Total—Vote 5		38,853,301	492,900	...		40,246,207	
...	48,645	...	21	...	48,666	(S)	Solicitor General—Salary and motor car allowance		48,666	...	...		48,645	
...	2,026,000	...	...	...	2,026,000	(S)	Contributions to employee benefit plans		2,026,000	...	...		1,899,000	
...	...	...	1,933	...	1,933	(S)	Spending of proceeds from the disposal of surplus Crown assets		1,933	...	...		9,719	
...	72,533,845	1,214,043	1,954	...	73,749,842		Total Department—Budgetary		71,661,865	2,087,977	...		71,205,559	
...	161,380,000	...	...	...	161,380,000	10	Canadian Security Intelligence Service Program expenditures							
...	...	3,614,654	...	...	3,614,654	10a	Program expenditures							
...	...	600,000	...	...	600,000	10b	Program expenditures							
...	...	...	2,900,000	...	2,900,000		Transfer from TB Vote 5 ⁽¹⁾							
...	161,380,000	4,214,654	2,900,000	...	168,494,654	(S)	Total—Vote 10		167,626,594	868,060	...		165,439,770	
...	...	...	110,731	...	110,731		Spending of proceeds from the disposal of surplus Crown assets		108,128	...	2,603		132,800	
...	161,380,000	4,214,654	3,010,731	...	168,605,385		Total Program—Budgetary		167,734,722	868,060	2,603		165,572,570	
...	876,791,000	...	...	...	876,791,000	15	Correctional Service Penitentiary Service and National Parole Service—Operating expenditures							
...	...	15,867,600	...	...	15,867,600	15a	Transfer of \$11,773,800 from Solicitor General Vote 20							
...	...	...	...	...	14,583,000	15b	Transfer of \$8,226,000 from Solicitor General Vote 20							

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$				\$	\$	\$	\$
...	...	...	19,999,800	19,999,800					
...	876,791,000	30,450,600	19,999,800	927,241,400		912,657,876	14,583,524	...	867,177,269
...	185,422,000	...	...	185,422,000	20				
...	...	...	(19,999,800)	(19,999,800)					
...	185,422,000	...	(19,999,800)	165,422,200		163,231,860	2,190,340	...	161,017,694
18,328,457	387,000	...	(387,000)	18,328,457	(S)				
...	...	...	228,608	228,608					
18,328,457	387,000	...	(138,392)	18,557,065		6,504,633	...	12,052,432	(118,917)
...	201,000	...	(201,000)	...	(S)				
...	90,217,000	...	...	90,217,000	(S)	90,217,000	...	...	78,033,000
94,861	...	411,744	...	506,605	(S)	425,306	...	81,299	425,094
...	...	6,885	...	6,885	(S)	6,885	...	...	8,022
...	...	137,635	...	137,635	(S)	137,635	...	...	5,116
...	...	28,471	...	28,471	(S)	28,471	...	...	495,015
18,423,318	1,153,018,000	30,450,600	225,343	1,202,117,261		1,173,209,666	16,773,864	12,133,731	1,107,042,293
32,647	...	...	...	32,647					
32,647	...	...	...	32,647		2,098	...	30,549	(604)
18,423,318	1,153,018,000	30,450,600	225,343	1,202,117,261		1,173,209,666	16,773,864	12,133,731	1,107,042,293
32,647	...	...	...	32,647		2,098	...	30,549	(604)
...	20,677,000	...	...	20,677,000	25				
...	...	1,254,750	...	1,254,750	25a				
...	20,677,000	1,254,750	...	21,931,750		21,738,793	192,957	...	21,700,785
...	2,979,000	...	...	2,979,000	(S)	2,979,000	...	...	2,658,000

...	...	...	...	50	50	(S)	Refunds of amounts credited to revenues in previous years	50	...	...	...	...	...
...	...	23,656,000	1,254,750	50	24,910,800	...	Total Program—Budgetary	24,717,843	192,957	...	...	...	24,358,785
Office of the Correctional Investigator													
...	...	1,122,000	...	...	1,122,000	30	Program expenditures	...	...	...	...	...	...
...	...	...	153,494	...	153,494	30a	Program expenditures	...	...	...	...	...	...
...	...	1,122,000	153,494	...	1,275,494	(S)	Total—Vote 30	1,235,574	39,920	...	...	...	1,125,849
...	...	162,000	...	...	162,000	(S)	Contributions to employee benefit plans	162,000	...	...	...	...	138,000
...	...	1,284,000	153,494	...	1,437,494	...	Total Program—Budgetary	1,397,574	39,920	...	...	...	1,263,849
Royal Canadian Mounted Police													
...	...	771,277,000	...	...	771,277,000	35	Law enforcement—Operating expenditures	...	...	...	...	...	...
...	...	...	122,797,265	...	122,797,265	35b	Transfer of \$5,464,937 from Solicitor General Vote 40	...	...	...	...	...	...
...	...	...	5,464,937	...	5,464,937		Transfer from: Vote 40	...	...	...	...	...	...
...	...	...	37,079,737	...	37,079,737		TB Vote 5 ⁽¹⁾
...	...	771,277,000	122,797,265	42,544,674	936,618,939	...	Total—Vote 35	942,317,606	(5,698,667)	...	...	...	906,839,858
...	...	120,931,000	...	...	120,931,000	40	Law enforcement—Capital expenditures	...	...	...	...	...	...
...	...	...	(5,464,937)	...	(5,464,937)		Transfer to Vote 35	...	...	...	...	...	...
...	...	120,931,000	...	(5,464,937)	115,466,063	...	Total—Vote 40	115,375,030	91,033	...	...	...	124,404,184
...	...	208,928,000	...	4,147,334	213,075,334	(S)	Pensions and other employee benefits—Members of the Force	213,075,334	...	...	...	...	204,831,945
...	...	17,275,000	...	...	17,275,000	(S)	Contributions to employee benefit plans	17,275,000	...	...	...	...	15,802,000
1,896,804	...	...	...	4,857,935	6,754,739	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,754,739	...	...	...	...	6,353,880
1,896,804	1,118,411,000	122,797,265	46,085,006	1,289,190,075	...	...	Total Program—Budgetary	1,294,797,709	(5,607,634)	...	...	...	1,258,231,867
Royal Canadian Mounted Police External Review Committee													
...	...	738,000	...	...	738,000	45	Program expenditures	...	...	...	...	...	...
...	...	...	31,042	...	31,042	45a	Program expenditures	...	...	...	...	...	...
...	...	738,000	31,042	...	769,042	(S)	Total—Vote 45	570,239	198,803	...	...	...	601,244
...	...	50,000	...	...	50,000	(S)	Contributions to employee benefit plans	50,000	...	...	...	...	43,000
...	...	788,000	31,042	...	819,042	...	Total Program—Budgetary	620,239	198,803	...	...	...	644,244
Royal Canadian Mounted Police Public Complaints Commission													
...	...	3,245,000	...	...	3,245,000	50	Program expenditures	...	...	...	...	...	...
...	...	...	95,963	...	95,963	50a	Program expenditures	...	...	...	...	...	...
...	...	...	260,378	...	260,378		Transfer from TB Vote 5 ⁽¹⁾
...	...	3,245,000	95,963	260,378	3,601,341	...	Total—Vote 50	3,512,844	88,497	...	...	...	3,287,506

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments		Total available for use		Vote	
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$	\$
...	300,000	...	...	...	300,000	300,000	...	256,000
...	3,545,000	95,963	260,378	...	3,901,341	3,812,844	88,497	3,543,506
20,320,122	2,534,615,845	160,211,811	49,583,462	...	2,764,731,240	2,737,952,462	14,642,444	2,631,862,673
32,647	...	...	...	...	32,647	2,098	...	(604)
					Total Program—Budgetary	...	...	...
					Contributions to employee benefit plans	...	...	...
					Total Ministry—Budgetary	...	...	...
					Non-budgetary	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance)

(I) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities used in the current year for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department of the Solicitor General Office of the Inspector General of Canadian Security Intelligence Service	32,857,123	31,366,080		766,704	737,401	39,346,201	38,853,301			...	...	...	...	...	...	72,970,028	70,956,782	
	754,882	682,486		24,932	22,597	...	...	...	...	...	...	...	...	...	...	779,814	705,083	
Total Department—Budgetary	33,612,005	32,048,566		791,636	759,998	39,346,201	38,853,301			...	...	...	...	...	...	73,749,842	71,661,865	
Canadian Security Intelligence Service— Budgetary	168,605,385	167,734,722		...	...	...	...	...	...	...	...	...	...	...	...	168,605,385	167,734,722	
Correctional Service																		
Correctional operations— Budgetary	549,997,376	547,559,855		177,345	165,389	601,313	543,730			...	...	...	...	...	...	550,776,034	548,268,974	
Non-budgetary	...	...		...	...	...	...			...	...	...	...	...	...	32,647	2,098	
Correctional programs Technical and inmate services	125,484,672	123,696,634		95,160	87,452	708,120	736,869			...	...	...	...	...	...	126,287,952	124,520,955	
Management and administration CORCAN	211,734,494	210,437,854		165,031,856	162,897,302	100,000	100,000			...	...	...	...	...	...	376,866,350	373,435,156	
	128,537,447	119,554,503		245,558	128,136	846,855	797,309			...	...	...	...	...	...	129,629,860	120,479,948	
	75,977,172	76,445,310		3,287,893	3,283,987	...	...			60,708,000	73,224,664	...	...	...	...	18,557,065	6,504,633	
Sub-total— Budgetary	1,091,731,161	1,077,694,156		168,837,812	166,562,266	2,256,288	2,177,908			60,708,000	73,224,664	...	...	...	...	1,202,117,261	1,173,209,666	
Non-budgetary	...	...		...	...	...	...			(60,708,000)	(73,224,664)	...	...	...	...	32,647	2,098	
Revenues netted against expenditures	(60,708,000)	(73,224,664)		...	...	...	...			...	...	...	...	...	...	...	...
Total Program— Budgetary	1,031,023,161	1,004,469,492		168,837,812	166,562,266	2,256,288	2,177,908			...	...	...	...	...	...	1,202,117,261	1,173,209,666	
Non-budgetary	...	...		...	...	...	...			...	...	...	...	...	...	32,647	2,098	
National Parole Board																		
Parole board operations	24,910,800	24,717,843		...	...	...	...			...	...	...	...	...	...	24,910,800	24,717,843	
Total Program—Budgetary	24,910,800	24,717,843		...	...	...	...			...	...	...	...	...	...	24,910,800	24,717,843	
Office of the Correctional Investigator— Budgetary	1,427,069	1,388,744		10,425	8,830	...	...			...	...	...	...	...	...	1,437,494	1,397,574	

Programs by Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Royal Canadian Mounted Police																		
Operations	1,150,678,145	1,156,581,873	47,661,588	47,570,555	...	...	...	731,083,423	731,083,423	...	...	...	467,256,310	473,069,005	...	...	...
Protective	132,124,930	132,124,930	1,428,059	1,428,059	...	...	...	...	...	...	...	...	133,552,989	133,552,989	...	...	...
Law enforcement services	256,030,736	256,030,736	25,290,377	25,290,377	386,080	271,508	2,911,382	2,911,382	...	...	...	...	278,795,811	278,681,239	...	...	...
Corporate management	49,436,690	49,436,690	692,573	692,573	...	...	...	...	...	...	...	...	50,129,263	50,129,263	...	...	...
Administration	273,183,474	273,183,475	40,393,466	40,393,466	45,878,762	45,788,272	...	...	...	...	...	...	359,455,702	359,455,702	...	...	...
Sub-total	1,861,453,975	1,867,357,704	115,466,063	115,375,030	46,264,842	46,059,780	733,994,805	733,994,805	...	...	...	...	1,289,190,075	1,294,797,709	...	...	...
Revenues netted against expenditures	(733,994,805)	(733,994,805)	...	...	...	...	(733,994,805)	(733,994,805)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary																		
	1,127,459,170	1,133,362,899	115,466,063	115,375,030	46,264,842	46,059,780	...	...	...	...	...	...	1,289,190,075	1,294,797,709	...	...	...
Royal Canadian Mounted Police External Review Committee—Budgetary																		
	804,042	610,086	15,000	10,153	...	...	...	...	...	...	...	...	819,042	620,239	...	...	...
Royal Canadian Mounted Police Public Complaints Commission—Budgetary																		
	3,822,406	3,734,035	78,935	78,809	...	...	...	...	...	...	...	...	3,901,341	3,812,844	...	...	...
Total Ministry—Budgetary																		
	2,391,664,038	2,368,066,387	285,199,871	282,795,086	87,867,331	87,090,989	2,764,731,240	2,737,952,462	
Non-budgetary	32,647	2,098	

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PUBLIC ACCOUNTS OF CANADA, 1997-98

Transfer Payments—Concluded

[illegible]

Royal Canadian Mounted Police

Grants									
Administration									
...	1,900	...	...	1,900	...	...	1,900	...	3,854
...	1,900	...	...	1,900	...	...	1,900	...	1,900
International Association of Chiefs of Police									
...
...	1,000,000	...	...	1,000,000	...	...	909,510	90,490	659,863
...	30,000,000	...	2,569,112	32,569,112	...	...	32,569,112	...	26,470,878
(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty									
...	9,000,000	...	3,222,609	12,222,609	...	...	12,222,609	...	10,387,083
...	100,000	...	(16,759)	83,241	...	...	83,241	...	81,801
...	40,103,800	...	5,774,962	45,878,762	...	...	45,788,272	90,490	37,804,379
Total—Grants									
Contributions									
Law enforcement services									
...	386,080	...	...	386,080	...	...	271,508	114,572	261,284
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses									
Program Summary by Activity									
...	386,080	...	...	386,080	...	...	271,508	114,572	261,284
...	40,103,800	...	5,774,962	45,878,762	...	...	45,788,272	90,490	37,804,379
...	40,489,880	...	5,774,962	46,264,842	...	...	46,059,780	205,062	38,065,663
...	93,935,080	175,000	(6,242,749)	87,867,331	...	...	87,090,989	776,342	81,024,227

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Correctional Service			
Budgetary (respendable revenues)			
CORCAN	60,708,000	73,224,664	66,468,814
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	13,093	12,608
Total Program— Budgetary	60,708,000	73,224,664	66,468,814
Non-budgetary	...	13,093	12,608
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Operations	703,738,555	703,738,555	715,901,208
Community bases/contract policing	27,344,868	27,344,868	22,381,033
Aboriginal policing	731,083,423	731,083,423	738,282,241
Law enforcement services			
Police information retrieval system	2,911,382	2,911,382	2,753,042
Total Program—Budgetary	733,994,805	733,994,805	741,035,283
Total Ministry— Budgetary	794,702,805	807,219,469	807,504,097
Non-budgetary	...	13,093	12,608

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	285	103
Total tax revenues	285	103
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	194,946	200,757
Adjustments to prior year's payables	922,950	1,346,362
	1,117,896	1,547,119
Service fees	294	959
Proceeds from the disposal of surplus Crown assets	1,933	9,719
Miscellaneous non-tax revenues	4,067	1,468
Total non-tax revenues	1,124,190	1,559,265
Total Department	1,124,475	1,559,368
Canadian Security Intelligence Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	279,325	870,177
Adjustments to prior year's payables	91,982	470,879
	371,307	1,341,056
Proceeds from the disposal of surplus Crown assets	110,731	107,800
Miscellaneous non-tax revenues	157,748	103,532
Total Program	639,786	1,552,388
Correctional Service		
Tax revenues—		
Goods and services tax	833,091	802,273
Total tax revenues	833,091	802,273
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	834,141	1,162,394
Adjustments to prior year's payables	927,475	818,428
	1,761,616	1,980,822

Revenues—Continued

	Current year	Previous year
	\$	\$
Privileges, licences and permits—		
Rentals	28,356	32,907
Board and lodging—Inmates	521,354	445,678
	549,710	478,585
Service fees—		
Laundry service	815	473
Inmate maintenance—Contracted (federal-provincial agreements)	715,553	995,743
Inmate work projects	176	...
Psychiatric services—Contracted	458,552	493,886
Access to information fees	1,658	662
	1,176,754	1,490,764
Proceeds from sales—		
Canteen sales—Inmate	8,077,565	8,570,506
Sale of manufactured products	59,446	43,612
	8,137,011	8,614,118
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Fines and forfeitures	212,492	199,933
Provincial sales tax commissions	2,132	3,179
Telephone commissions	436,691	361,965
Claims for the Crown	17,019	10,060
Net gain on exchange	17,154	21,015
Miscellaneous	106,450	111,327
	72,585	443,798
	864,523	1,151,277
Total non-tax revenues	12,901,358	14,060,243
Total Program	13,734,449	14,862,516
National Parole Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,287	...
Adjustments to prior year's payables	41,990	13,657
	43,277	13,657

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Service fees—			Royal Canadian Mounted Police External Review Committee		
Access to information	3,432	3,775	Non-tax revenues—		
Proceeds from sales—			Refunds of previous years' expenditures—		1,000
Sale of kit and clothing to members	324,265	322,870	Adjustments to prior year's payables	...	1,000
Royal Canadian Mounted Police Mess meals—			Total Program	...	1,000
Paylist deductions	1,504,797	1,721,947			
Taxable cash sales	548,650	538,567	Royal Canadian Mounted Police Public Complaints		
Non-taxable cash sales	441,627	581,061	Commission		
Per-diem board Mess payments	467,296	533,594	Non-tax revenues—		
Sale of ammunition to members	8,060	198	Refunds of previous years' expenditures—		
Sale of breathalyser supplies	8,417	10,723	Adjustments to prior year's payables	23	2,006
Sale—Accident report/photo	193,356	134,180	Total Program	23	2,006
Quarterly subscription fees	121,875	148,454			
Sundry sales	9,527	86,169			
	3,627,870	4,077,763	Ministry Summary		
			Tax revenues—	1,079,427	1,024,671
Proceeds from the disposal of surplus Crown assets	4,857,935	5,933,959	Goods and services tax		
			Total tax revenues	1,079,427	1,024,671
Miscellaneous non-tax revenues—			Non-tax revenues—		
Payment to Royal Canadian Mounted Police Officers Pension Fund	14,875	15,955	Return on investments	24,118	30,801
Payment for Musical Ride performances	63,000	71,804	Refunds of previous years' expenditures	7,081,678	8,322,241
Damage assessment against members—Motor vehicles	8,412	8,365	Privileges, licences and permits	6,920,321	7,133,625
Payment for training services at Depot	18,088	72,393	Service fees	1,648,736	2,226,607
Compensation for provincial sales tax	...	100	Proceeds from sales	11,764,881	12,691,881
Insurance refund—Members injury accident	11,443	6,379	Proceeds from the disposal of surplus Crown assets	5,382,343	6,396,155
Sundries	(1,987)	18,481	Miscellaneous non-tax revenues	1,140,169	1,449,754
	113,831	193,477	Total non-tax revenues	33,962,246	38,251,064
Total non-tax revenues	18,782,609	20,331,396	Total Ministry	35,041,673	39,275,735
Total Program	19,028,660	20,533,691			

SECTION 22

1997-98

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canadian Transportation Agency

Civil Aviation Tribunal

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Department

Objective

To develop and administer policies, regulations and services for the best possible transportation system.

Activity Description

Policy

The Policy activity encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Safety and security

The Safety and security activity develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to Government and other transportation bodies.

Programs and divestiture

The Programs and divestiture activity negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and

monitoring functions for the Department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

Departmental administration

The departmental administration activity provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

Canadian Transportation Agency

Objective

To contribute to the attainment of an efficient and effective national transportation system that serves the needs of shippers, carriers and travelers, through the economic regulation of carriers and modes of transportation that come under federal jurisdiction.

Activity Description

Canadian Transportation Agency

The Canadian Transportation Agency activity is better explained by examining its sub-activities.

- **Members and regulatory support:** It comprises the Chairperson's office, legal and regulatory support services. Its objective is to ensure due process through sound, timely and effective quasi-judicial adjudication and regulation in accordance with the legislation and Government policies and priorities.

- **Rail and marine transportation:** This sub-activity comprises all the rail and marine regulatory functions encompassed in the mandate of the Agency as defined in the *Canada Transportation Act* and related legislation. Its main objectives consist of: contributing to the adequacy and viability of rail and marine transportation services which meet the requirements of Canadian business through economic regulation; the effective management of the rail infrastructure program; encouraging and maintaining fair competition while protecting the interests of transportation users; upon complaint, ensuring that rates or conditions do not unfairly or unreasonably impede freight shipment, industrial development and trade by resolving disputes between shippers, rail and marine carriers and other interested parties; and, in order to support the formation of federal railway policy, ensuring that the costing methodologies of railway operations are based on sound and accurate data.

- **Air and accessible transportation:** This sub-activity comprises all the air regulatory functions as encompassed in the mandate of the Agency as defined in the *Canada Transportation Act* and related legislation. Its main objectives consist of contributing to the adequacy and viability of air transportation services within, to and from Canada, through the administration of an air carrier licensing system, the administration of international air agreements, the monitoring of international air tariffs and improving accessibility to Canada's transportation system of persons with disabilities in a reasonable and equitable manner. The Agency's appeal function as it relates to the charges of the new commercialized air navigation system will come under this sub-activity two years after the pertinent legislation is in place.

- Corporate management: It provides a complete range of management process and administrative services in support of the Agency's program. Its main objective consists of supporting all activities of the Agency.

Civil Aviation Tribunal

Objective

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Activity Description

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Summary Statement											
Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$
...	111,342,000	...	...	...	111,342,000	1	Operating expenditures	...	...	...	...
...	...	107,296,122	...	...	107,296,122	1a	Operating expenditures	...	...	...	...
...	...	...	...	...	...	1b	Transfer of \$19,900,000 from Transport Vote 5, and \$11,100,000 from Transport Vote 10, and \$4,200,000 from Transport Vote 15, and \$1,999,999 from Transport Vote 30	...	...	...	...
...	...	1	...	...	19,900,000	1	Transfer from: Vote 5	...	...	...	...
...	...	...	...	...	11,100,000		Vote 10	...	...	...	...
...	...	...	...	...	4,200,000		Vote 15	...	...	...	...
...	...	...	...	...	1,999,999		Vote 30	...	...	...	...
...	...	...	...	...	16,000,000		TB Vote 5 ⁽¹⁾
...	111,342,000	107,296,123	53,199,999	271,838,122		Total—Vote 1		269,997,471	1,840,651	...	434,090,140
...	106,193,000	...	...	...	106,193,000	5	Capital expenditures	...	...	...	...
...	...	29,468,000	...	...	29,468,000	5a	Capital expenditures	...	...	...	...
...	...	...	(19,900,000)	...	(19,900,000)		Transfer to Vote 1	...	...	...	...
...	106,193,000	29,468,000	(19,900,000)	115,761,000		Total—Vote 5		104,418,412	11,342,588	...	273,091,447
...	410,046,900	...	...	...	410,046,900	10	Grants and contributions	...	...	...	...
...	...	363,814,083	...	...	363,814,083	10a	Grants and contribution	...	...	...	...
...	...	1	...	...	1	10b	Grants and contributions	...	...	...	...
...	...	...	(11,100,000)	...	(11,100,000)		Transfer to Vote 1	...	...	...	...
...	410,046,900	363,814,084	(11,100,000)	762,760,984		Total—Vote 10		757,564,369	5,196,615	...	414,423,143
...	29,887,000	...	...	...	29,887,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.	...	...	...	...
...	...	...	(4,200,000)	...	(4,200,000)		Transfer to Vote 1	...	...	...	...
...	29,887,000	...	(4,200,000)	...	25,687,000		Total—Vote 15	25,566,237	120,763	...	27,910,284
...	91,290,000	...	...	...	91,290,000	20	Payments to Marine Atlantic Inc.	...	...	...	...
...	216,204,000	...	...	...	216,204,000	25	Payments to VIA Rail Canada Inc.	91,290,000	...	...	97,200,000
...	...	...	...	...	...	30	Payments to the St. Lawrence Seaway Authority for the Valleyfield Bridge	216,204,000	...	...	235,804,000
...	2,000,000	...	...	...	2,000,000		Transfer to Vote 1	...	...	...	...
...	...	...	(1,999,999)	...	(1,999,999)		Total—Vote 30	...	1	...	...
...	2,000,000	...	(1,999,999)	...	...		Total—Vote 30	...	...	...	...
...	...	1,500,000	...	...	1,500,000	31a	Payment to Canada Ports Corporation for the operating losses at the Port of Churchill	715,267	784,733	...	2,500,000
...	48,645	...	21	...	48,666	(S)	Minister of Transport—Salary and motor car allowance	48,666	...	...	48,645
...	6,664,000	...	(2,686,715)	...	3,977,285	(S)	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	3,977,285	...	...	4,155,360

	(S)				Contributions to employee benefit plans	41,407,000	...	...	100,295,000
	(S)				Transition period payments to NAV CANADA under the <i>Civil Air Navigation Services Commercialization Act</i>				
	(S)				Refunds of amounts credited to revenues in previous years	685,833,328	...	...	291,666,665
	(S)				Collection agency fees	594,495	...	...	1,183,091
	(S)				Spending of proceeds from the disposal of surplus Crown assets	3,812	...	...	49,566
	(S)				Court awards	1,119,851	...	...	2,108,000
	(S)				Appropriations not required for the current year	23,729	...	...	29,369,995
					Total budgetary	2,198,763,922	19,285,351	1,743,981	1,913,895,336
	(S)				(L) Loans to the Canada Ports Corporation for working capital pursuant to the <i>Canada Ports Corporation Act</i> , sections 26 and 52. Limit \$10,000,000 (Net)	...	...	10,000,000	...
	(S)				(L) Loans pursuant to the <i>St. Lawrence Seaway Authority Act</i> , section 28. Limit \$10,000,000 (Net)	...	...	10,000,000	...
					Total non-budgetary	...	...	20,000,000	...
					Total Department—Budgetary	2,198,763,922	19,285,351	1,743,981	1,913,895,336
					Non-budgetary	...	...	20,000,000	...
					Canadian Transportation Agency				
	35				Program expenditures	19,343,470	35,530	...	22,252,387
	(S)				Contributions to employee benefit plans	2,365,577	...	...	2,646,000
	(S)				Payments to railway and transportation companies under the <i>Railway Act</i>	1,000,000	...	...	1,353,276
	(S)				Payments to railway companies under the <i>National Transportation Act, 1987</i>	34,000,000	...	...	1,560,936
	(S)				Spending of proceeds from the disposal of surplus Crown assets	...	9,116	9,582	...
					Total Program—Budgetary	56,709,047	44,646	9,582	27,812,599
					Civil Aviation Tribunal				
	40				Program expenditures	818,207	793	...	778,811
	(S)				Contributions to employee benefit plans	82,000	...	...	70,000
					Total Program—Budgetary	900,207	793	...	848,811
					Total Ministry—Budgetary	2,256,373,176	19,330,790	1,753,563	1,942,556,746
					Non-budgetary	...	...	20,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote S— Government contingencies.

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Policy—												
Budgetary	357,859,501	356,932,369	26,626,000	25,547,051	410,381,600	409,688,342	...	143,528	...	794,867,101	792,024,234	...
Non-budgetary	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...	...
Safety and security	274,399,549	263,044,811	8,982,700	8,277,147	26,032,700	25,837,712	58,701,000	49,595,561	...	250,713,949	247,564,109	...
Programs and divestiture	289,659,677	168,462,981	62,976,800	56,428,201	1,013,657,297	1,010,079,505	299,785,000	179,500,170	...	1,066,508,774	1,055,470,517	...
Departmental administration	96,218,079	87,071,136	18,295,351	15,285,863	2,500,000	1,769,424	9,310,000	421,361	...	107,703,430	103,705,062	...
Sub-total—												
Budgetary	1,018,136,806	875,511,297	116,880,851	105,538,262	1,452,571,597	1,447,374,983	367,796,000	229,660,620	...	2,219,793,254	2,198,763,922	...
Non-budgetary	...	...	...	...	...	...	...	(229,660,620)	...	20,000,000	...	...
Revenues netted against expenditures	(367,796,000)						(367,796,000)		...	...	...	...
Total Department—												
Budgetary	650,340,806	645,850,677	116,880,851	105,538,262	1,452,571,597	1,447,374,983	...	...	...	2,219,793,254	2,198,763,922	...
Non-budgetary	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...	...
Canadian Transportation Agency—												
Budgetary	21,559,275	20,345,692	200,000	1,359,355	35,004,000	35,004,000	...	...	...	56,763,275	56,709,047	...
Civil Aviation Tribunal												
Review and appeal hearings	901,000	900,207	...	...	...	...	...	...	...	901,000	900,207	...
Total Program—Budgetary	901,000	900,207	...	...	...	...	...	...	...	901,000	900,207	...
Total Ministry—												
Budgetary	672,801,081	667,096,576	117,080,851	106,897,617	1,487,575,597	1,482,378,983	...	...	...	2,277,457,529	2,256,373,176	...
Non-budgetary	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...	...

PUBLIC ACCOUNTS OF CANADA, 1997-98

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	128 600	128 599	1	...	...
...	...	...	50 000	50 000	...	...	...
...	...	...	...	...	...	...	290 374
...	37 278 100	...	3 278 737	40 156 666	400 171	...	32 540 199
Safety and security							
National Safety Code:							
...	172 000	...	214 000	207 420	6 580	...	172 420
...	147 000	...	147 500	147 280	220	...	147 280
...	284 000	...	284 000	283 560	440	...	283 560
...	207 000	...	207 000	206 960	40	...	206 960
...	625 000	...	625 000	625 000	...	...	725 000
...	968 000	...	968 500	968 180	320	...	968 180
...	234 000	...	234 000	233 460	540	...	233 460
...	265 000	...	795 500	795 240	260	...	...
...	432 000	...	452 000	451 400	600	...	451 400
...	347 000	...	347 000	346 900	100	...	346 900
...	129 000	...	129 000	129 000	...	...	129 000
...	129 000	...	129 500	129 260	240	...	199 180
...	7 495 000	...	7 495 000	7 494 892	108	...	7 448 279
...	200 000	...	200 000	200 000	...	...	200 000
...	384 700	...	365 500	179 960	185 540	...	196 075
...	...	15 700 000	13 300 000	13 300 000	...	...	3 000 000
...	...	...	19 200	19 200	...	...	...
...	12 038 700	15 700 000	(1 826 000)	25 737 712	194 988	...	14 727 694
Programs and divestiture							
Contributions for the operation of municipal or other airports:							
...	3 588 100	...	3 402 700	3 300 410	102 290	...	4 723 911
...	11 286 000	...	18 435 650	16 710 528	1 725 122	...	16 295 676
...	35 000 000	...	22 238 500	21 185 587	1 052 913	...	9 398 551

Major contributions—

Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)

Contribution to the city of Montreal with respect to construction on Henri-Bourassa Boulevard

Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:

...	713,700	...	81,300	795,000	...	636,652	158,348	...	291,619
...	9,300,000	...	3,200,000	12,500,000	...	12,500,000	...	...	8,500,000
...	...	...	428,000	428,000	...	427,859	141	...	1,361,319
...	9,600,000	...	(539,900)	9,060,100	...	9,060,052	48	...	18,300,001
...	2,000,000	...	(732,700)	1,267,300	...	1,267,172	128	...	517,500
...	20,000,000	...	4,304,600	24,304,600	...	24,304,523	77	...	26,823,237
...	34,000,000	...	(4,308,000)	29,692,000	...	29,691,874	126	...	35,641,420
...	6,664,000	...	(2,686,715)	3,977,285	...	3,977,285	...	...	4,155,360
...	7,000,000	...	53,000	7,053,000	...	7,052,434	566	...	1,536,435
...	17,000,000	...	7,352,000	24,352,000	...	24,351,817	183	...	15,023,000
...	37,750,000	...	8,250,000	46,000,000	...	45,999,999	1	...	38,500,000
...	5,960,000	...	(1,137,000)	4,823,000	...	4,823,000	...	...	3,712,600
...	16,000,000	...	3,370,000	19,370,000	...	19,252,632	117,368	...	16,000,000
...	84,869,600	...	(9,952,600)	74,917,000	...	74,916,235	765	...	109,933,365
...	878,000	...	(38,000)	840,000	...	839,615	385	...	870,000
...	286,000	...	415,500	701,500	...	701,233	267	...	2,881,033
...	9,600,000	...	1,100,000	10,700,000	...	10,700,000	...	...	9,000,000
...	2,433,000	...	1,625,500	4,058,500	...	4,058,251	249	...	4,300,000
...	2,263,000	...	37,000	2,300,000	...	2,281,294	18,706	...	17,184
...	62,000	...	101,900	163,900	...	146,822	17,078	...	799,112
...	26,000,000	...	(24,218,066)	1,781,934	...	1,511,457	270,477	...	76,602
...	716,000,000	(30,167,000)	328	685,833,328	...	685,833,328	...	...	291,666,665
...	...	...	20,000	20,000	...	15,460	4,540	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
\$	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	...	...	...	512,311	57,689	...
...	...	...	...	290,000	...	45,584
...	...	...	...	400,000	...	...
...	...	...	...	...	50,000	...
...
...	...	3,332,000	3,332,000	3,331,675	325	...
...	...	...	...	...	...	740,910
...	1,058,253,400	(30,167,000)	1,013,657,297	1,010,079,505	3,577,792	621,111,084
...	2,500,000	...	2,500,000	1,769,424	730,576	2,066,377
...	1,110,090,200	(14,467,000)	1,092,646,834	1,077,743,307	4,903,527	670,445,354
...	59,898,800	348,014,084	410,381,600	409,688,342	693,258	59,340,013
...	12,058,700	(1,826,000)	26,032,700	25,837,712	194,988	14,727,694
...	1,058,253,400	(30,167,000)	1,013,657,297	1,010,079,505	3,577,792	634,111,084
...	2,500,000	...	2,500,000	1,769,424	730,576	2,066,377
...	1,132,710,900	333,647,084	1,452,571,597	1,447,374,983	5,196,614	710,245,168
...	4,000	...	4,000	4,000	...	4,000
...	...	...	...	1,000,000	...	1,353,276
...	...	...	...	34,000,000	...	1,560,936
...	4,000	35,004,000	35,004,000	35,004,000	...	2,918,212
...	1,132,714,900	368,647,084	1,487,575,597	1,482,378,983	5,196,614	713,163,380

(S) Statutory transfer payment.

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					Budgetary	367,796,000	229,660,620	587,391,274
Programs and divestiture								
Harbours and ports fees								
Revenues associated with the air navigation	8,785,000	13,520,416	14,754,151					
system	...	...	...	189,990,424				
Airports—								
Rentals	12,500,000	17,706,187	41,203,645					
Concessions	24,200,000	23,645,811	81,455,522					
Landing fees	26,700,000	32,629,252	84,782,686					
General terminal fees	20,200,000	18,537,898	45,067,943					
Miscellaneous	7,500,000	510,286	6,889,620					

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	16,130,713	31,218,803
Air transportation tax	741,834,179	737,240,699
Total tax revenues	757,964,892	768,459,502
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian National Railway System—		
Other sales of CN shares	...	2,118,949
Canada Ports Corporation—		
Interest	23,356	28,339
Dividends	242,593	...
Interport Loan Fund—		
Transfer of profit	1,761,776	...
Halifax Port Corporation—		
Dividends	586,543	451,284
Montreal Port Corporation—		
Interest	181,433	220,323
Dividends	3,377,516	3,196,656
Prince Rupert Port Corporation—		
Interest	...	1,180,734
Dividends	468,590	24,265
Saint John Port Corporation—		
Interest	...	524,024
Dividends	91,466	...
St John's Port Corporation—		
Dividends	9,269	10,907
Vancouver Port Corporation—		
Interest	51,994	154,896
Canarcic Shipping Company Limited	...	306,000
Hamilton harbour commissioners—		
Interest	6,703	8,766
	6,801,239	8,225,143
Refunds of previous years' expenditures—		
Other	(456,672)	7,038,632
Adjustments to prior year's payables	4,920,191	11,529,767
	4,463,519	18,568,399
Privileges, licences and permits—		
Fines—Airport Traffic Regulation and Aeronautics Act	31,217	750

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	16,131,913	31,219,957
Air transportation tax	741,834,179	737,240,699
Total tax revenues	757,966,092	768,460,656
Non-tax revenues—		
Return on investments	6,801,239	8,225,143
Refunds of previous years' expenditures	4,472,910	21,955,729
Privileges, licences and permits	31,232	770
Service fees	235	2,449
Proceeds from sales	1,283,783	1,516,092,425
Proceeds from the disposal of surplus Crown assets	1,753,563	1,128,967
Miscellaneous non-tax revenues	11,857,730	11,372,742
Total non-tax revenues	26,200,692	1,558,778,225
Total Ministry	784,166,784	2,327,238,881

SECTION 23

1997-98

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

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Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for managing the Government's financial, human and material resources.

Activity Description

Expenditures management

Provides leadership, direction, and advice to departments and agencies on expenditure management, regulatory affairs, and property and material management through the development of appropriate policies and procedures to support efficient and effective program delivery. Expenditure management also reviews departmental plans and programs, and provides advice and recommendations to the Government on specific proposals that:

- reflect the priorities that the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the financial resources, facilities, equipment, materials and supplies are used in operating programs; and
- develop the Estimates for the approval of Parliament.

Personnel management

Develops, communicates, and evaluates the human resources, official languages and employment

equity policies and instruments that help departments manage human resources and that promote effective employer-employee relations in the Public Service.

Financial and information management

Provides leadership to departments - through policies, standards, frameworks of accountability, and the promotion of best management practices - in the use of technology and information management, business process renewal, effective review, and sound financial and contracting management so that departments may provide innovative and affordable services to their clients.

Administration

Including executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government contingencies

Provides funding for increased personnel costs arising out of negotiated and non-negotiated agreements and other payroll requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Reprography

Provides funding for costs arising out of the negotiated licencing agreement which authorizes the copying of published works, subject to copyright, on a Government-wide basis.

Training assistance

Provides funding to assist in retraining certain public servants who are, or will be, declared surplus employees pursuant to the Public Service Employment Regulations.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public service insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the employment insurance premium reduction.

Public service pensions

Provides for payments under the *Public Service Pension Adjustment Act* of 1959 and the *Special Retirement Arrangements Act* and for employer costs of pension, benefit and social security plans to which employees engaged locally outside of Canada are subject.

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
Secretariat									
Central Administration of the Public Service Program									
...	70,679,000	...	...	...	1				
...	...	16,421,500	...	...	1a				
...	...	878,000	...	...	1b				
...	...	...	2,551,125	...					
...	...	...	4,969,000	...					
...	70,679,000	17,299,500	7,520,125	95,498,625					
...	48,645	...	21	48,666	(S)		92,026,718	3,471,907	85,605,484
...	7,874,000	...	...	7,874,000	(S)		48,666	...	48,645
...	...	...	...	416	(S)		7,874,000	...	7,234,000
...	...	...	271	271	(S)		416	...	...
...	...	...	...	...			271	...	21,471
...	78,601,645	17,299,500	7,520,833	103,421,978			99,950,071	3,471,907	92,909,600
Government Contingencies and Centrally Financed Programs									
...	450,000,000	...	...	450,000,000	5				
...	...	...	(171,981,055)	(171,981,055)					
...	450,000,000	...	(171,981,055)	278,018,945				278,018,945	...
...	1,869,000	...	...	1,869,000	10				
...	...	3,100,000	...	3,100,000	10a				
...	...	...	(4,969,000)	(4,969,000)					
...	1,869,000	3,100,000	(4,969,000)	...					...
...	10,000,000	...	...	10,000,000	15			10,000,000	...
...	461,869,000	3,100,000	(176,950,055)	288,018,945			...	288,018,945	...
Employer Contributions to Insurance Plans Program									
...	740,734,000	...	...	740,734,000	20		633,992,976	106,741,024	633,661,255
...	90,000	...	58,829	148,829	(S)		148,829	...	87,047
...	200,000,000	...	192,706,598	392,706,598	(S)		392,706,598	...	250,466,676
Public Service Pension Adjustment Act									
Special Retirement Arrangements Act									

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Vote	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Used in the previous year
\$	\$	\$	\$	\$	(S)	\$	\$	\$
...	...	...	23,782,944	23,782,944	(S) Unallocated employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i>	23,782,944	...	1,773,545
...	940,824,000	...	216,548,371	1,157,372,371	Total Program—Budgetary	1,050,631,347	106,741,024	...
...	1,481,294,645	20,399,500	47,119,149	1,548,813,294	Total Ministry—Budgetary	1,150,581,418	398,231,876	...
								885,988,523
								978,898,123

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat												
Central Administration of the Public Service Program	20,229,300	17,289,277	...	450,890	...	...	100,000	58,623	...	...	20,129,300	17,681,544
Expenditures management	28,644,850	26,933,458	...	641,459	3,704,450	3,238,487	100,000	776,557	...	...	32,249,300	30,036,847
Personnel management	...	...	...	...	...	...	...	...	...	...	...	...
Financial and Information management	51,907,050	51,810,111	...	399,346	237,550	237,550	23,535,000	23,037,885	...	...	28,609,600	29,409,122
Administration	22,681,778	22,649,550	...	174,987	102,000	...	350,000	1,979	...	...	22,433,778	22,822,558
Sub-total	123,462,978	118,682,396	...	1,666,682	4,044,000	3,476,037	24,085,000	23,875,044	...	...	103,421,978	99,950,071
Revenues netted against expenditures (24,085,000)	...	(23,875,044)	...	...	...	...	(24,085,000)	(23,875,044)	...	...	...	...
Total Program—Budgetary	99,377,978	94,807,352	...	1,666,682	4,044,000	3,476,037	...	...	...	...	103,421,978	99,950,071
Government Contingencies and Centrally Financed Programs	...	...	...	...	...	...	...	...	...	...	...	...
Government contingencies	278,018,945	...	...	...	...	...	...	...	...	...	278,018,945	...
Training assistance	10,000,000	...	...	...	...	...	...	...	...	...	10,000,000	...
Total Program—Budgetary	288,018,945	...	...	...	...	...	...	...	...	...	288,018,945	...
Employer Contributions to Insurance Plans Program	...	...	...	...	...	...	...	...	...	...	...	...
Public service insurance	779,905,000	679,899,877	...	...	232,000	226,515	68,987,000	67,690,533	...	...	711,150,000	612,435,859
Public service pensions	446,073,542	438,046,659	...	...	148,829	148,829	...	...	...	...	446,222,371	438,195,488
Sub-total	1,225,978,542	1,117,946,536	...	...	380,829	375,344	68,987,000	67,690,533	...	...	1,157,372,371	1,050,631,347
Revenues netted against expenditures (68,987,000)	...	(67,690,533)	...	...	...	...	(68,987,000)	(67,690,533)	...	...	...	...
Total Program—Budgetary	1,156,991,542	1,050,256,003	...	...	380,829	375,344	...	...	...	...	1,157,372,371	1,050,631,347
Total Ministry—Budgetary	1,544,388,465	1,145,063,355	...	1,666,682	4,424,829	3,851,381	...	...	...	...	1,548,813,294	1,150,581,418

Transfer Payments

Transfer Payments									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates					Variance		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	102,000	...	...	102,000	...	102,000	...	...	108,000
...	...	...	3,704,450	3,704,450	3,238,487	465,963	...	...	...
...	6,000	6,000,000	4,000 (6,000,000)	10,000	10,000	...	...	...	10,000
...	...	...	35,000	35,000	35,000	...	...	...	115,000
...	...	...	192,550	192,550	192,550	...	...	...	100,000
...	6,000	6,000,000	(5,768,450)	237,550	237,550	...	...	...	225,000
...	...	35,000	(35,000)	...	...	...	...	...	...
...	6,000	6,035,000	(2,099,000)	3,942,000	3,476,037	465,963	...	...	225,000
Program Summary by Activity									
...	...	...	3,704,450	3,704,450	3,238,487	465,963	...	...	...
...	6,000	6,000,000	(5,768,450)	237,550	237,550	...	...	...	225,000
...	102,000	35,000	(35,000)	102,000	...	102,000	...	...	108,000
...	108,000	6,035,000	(2,099,000)	4,044,000	3,476,037	567,963	...	...	333,000
Employer Contributions to Insurance Plans Program									
Grants									
Public service insurance Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty									
...	230,000	...	(31)	229,969	224,484	5,485	...	...	226,490
...	2,000	...	31	2,031	2,031	...	...	...	1,999
...	232,000	...	...	232,000	226,515	5,485	...	...	228,489

Public service pensions		(S) Public Service Pension Adjustment Act						
...	90,000	...	58,829	148,829	(S) Public Service Pension Adjustment Act	148,829	...	87,047
Program Summary by Activity								
...	232,000	...	...	232,000	Public service insurance	226,515	5,485	228,489
...	90,000	...	58,829	148,829	Public service pensions	148,829	...	87,047
...	322,000	...	58,829	380,829	Total Program	375,344	5,485	315,536
...	430,000	6,035,000	(2,040,171)	4,424,829	Total Ministry	3,851,381	573,448	648,536

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Secretariat			
Central Administration of the Public Service Program			
Budgetary (respendable revenues)			
Expenditures management	100,000	58,623	314,721
Personnel management	100,000	776,557	896,262
Financial and information management	23,535,000	23,037,885	11,686,112
Administration	350,000	1,979	209,862
Total Program—Budgetary	24,085,000	23,875,044	13,106,957
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public service insurance	68,987,000	67,690,533	70,386,074
Receipts from revolving funds			
Total Program—Budgetary	68,987,000	67,690,533	70,386,074
Total Ministry— Budgetary	93,072,000	91,565,577	83,493,031

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Central Administration of the Public Service Program		
Tax revenues—		
Goods and services tax	576,432	597,276
Total tax revenues	576,432	597,276
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	242,332	554,649
Adjustments to prior year's payables	891,227	315,148
	1,133,559	869,797
Service fees—		
Access to information requests	656	370
Miscellaneous non-tax revenues—		
Parking fees	7,779,346	7,839,636
Recovery of employee benefits	28,359	36,449
Disciplinary penalties	18,216	20,846
Recovery of employee pay deductions	500	...
Miscellaneous	41,222	338,078
	7,867,643	8,235,009
Total non-tax revenues	9,001,858	9,105,176
Total Ministry	9,578,290	9,702,452

SECTION 24

1997-98

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments and social welfare counselling as well as related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death, and provision of legal aid to persons seeking to establish claims, in accordance with the *Pension Act*, the *Veterans Benefit Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act*, Flying Accidents Compensation Regulations, and related Acts and Orders.

Economic support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: payments under the *War Veterans Allowance Act* and in accordance with Part IX of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans.

Departmental administration

Operation of the offices of the Secretary of State (Veterans), Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, human resources, management services, corporate services, communications, audit, security services, along with the coordination of access to information and privacy and carrying out the property management functions.

Veterans Review and Appeal Board Program

Objective

To provide a review and appeal system to veterans, certain civilians and/or their respective dependants in order to ensure they receive the full benefits to which they are entitled under the *Pension Act*, the *War Veterans Allowance Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and related statutes.

Activity Description

Pensions

Hears all applications for review from Veterans and others who are dissatisfied with the decisions rendered by the Department of Veterans Affairs respecting disability pensions, hears appeals from persons who are dissatisfied with the Board's review panel decisions, and hears final appeals respecting war veterans allowance from persons who are dissatisfied with decisions rendered by the Department. The Board also interprets the *Pension Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and the *War Veterans Allowance Act* as well as other related statutes.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				\$	\$	\$
\$	\$	\$	\$	\$			\$	\$	\$
...	513,202,000	...	...	513,202,000	1	Veterans Affairs Program	...	...	...
...	...	10,654,769	...	10,654,769	1a	Operating expenditures	...	...	...
...	...	15,980,000	...	15,980,000	1b	Operating expenditures	...	...	...
...	513,202,000	26,634,769	...	539,836,769		Total—Vote 1	529,469,745	10,367,024	492,583,555
...	1,377,386,000	...	...	1,377,386,000	5	Grants and contributions	...	...	...
...	...	15,000,000	...	15,000,000	5b	Grants	...	...	...
...	1,377,386,000	15,000,000	...	1,392,386,000		Total—Vote 5	1,373,653,635	18,732,365	1,368,480,159
...	...	...	39,207	39,207	(S)	Minister of Veterans Affairs—Salary and motor car allowances	39,207	...	...
...	...	...	...	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...
...	12,000	...	(12,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	...	...	...
...	10,000	...	(10,000)	...	(S)	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	...	...	...
...	175,000	...	118,202	293,202	(S)	Contributions to employee benefit plans	293,202	...	348,523
...	23,097,000	...	...	23,097,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	23,097,000	...	20,536,000
24,960	...	...	130,994	155,954	(S)	Refunds of amounts credited to revenues in previous years	131,890	...	87,174
...	...	...	248,925	248,925	(S)	Total budgetary	248,925	...	11,563
24,960	1,913,882,000	41,634,769	515,328	1,956,057,057	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> . Limit \$605,000,000 (Net)	1,926,933,604	29,099,389	1,882,046,974
597,892,224	...	...	...	597,892,224		Total Program—Budgetary	(2,906,689)	...	(4,432,049)
...	...	...	...	...		Non-budgetary	...	...	...
24,960	1,913,882,000	41,634,769	515,328	1,956,057,057		Total Program—Budgetary	1,926,933,604	29,099,389	1,882,046,974
597,892,224	...	...	...	597,892,224		Non-budgetary	(2,906,689)	...	(4,432,049)

Ministry Summary—Concluded

Available from previous years	Source of authorities			Total available for use	Vote	Disposition of authorities			
	As shown in	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	6,689,000	...	...	6,689,000	10	Veterans Review and Appeal Board Program			
...	...	...	...	39,812	10a	Program expenditures			
...	...	...	...	180,000	10b	Program expenditures			
...	6,689,000	219,812	...	6,908,812	(S)	Total—Vote 10 Contributions to employee benefit plans			
...	1,016,000	...	...	1,016,000		6,796,369	112,443	...	7,406,423
...	7,705,000	219,812	...	7,924,812		1,016,000	...	...	901,000
...	...	...	...	...		7,812,369	112,443	...	8,307,423
24,960	1,921,587,000	41,854,581	515,328	1,963,981,869		Total Ministry—Budgetary			
597,892,224	...	...	...	597,892,224		1,934,745,973	29,211,832	24,064	1,890,354,397
...	...	...	...	...		(2,906,689)	...	600,798,913	(4,432,049)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Veterans Affairs Program																		
Health care	458,816,794	431,401,285	6,700,000	2,126,111	157,592,000	153,234,174	...	...	...	...	...	...	...	...	...	623,108,794	586,761,570	
Pensions	25,620,519	28,939,873	300,000	288,294	1,160,811,000	1,150,140,180	...	...	...	...	...	...	...	...	...	1,186,731,519	1,179,368,347	
Economic support	24,308,725	22,220,578	700,000	682,088	74,276,202	70,572,483	...	...	...	...	...	...	...	...	...	99,284,927	93,475,149	
Departmental administration—																		
Budgetary	39,431,817	60,070,859	7,500,000	7,257,679	...	...	...	...	...	...	...	...	...	...	...	46,931,817	67,328,538	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	597,892,224	597,892,224	(2,906,689)
Total Program—																		
Budgetary	548,177,855	542,632,595	15,200,000	10,354,172	1,392,679,202	1,373,946,837	...	...	...	...	...	...	...	...	...	1,956,057,057	1,926,933,604	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	597,892,224	597,892,224	(2,906,689)
Veterans Review and Appeal Board Program																		
Pensions	7,824,812	7,782,502	100,000	29,867	...	...	...	...	...	...	...	...	...	...	...	7,924,812	7,812,369	
Total Program—Budgetary	7,824,812	7,782,502	100,000	29,867	...	...	...	...	...	...	...	...	...	...	...	7,924,812	7,812,369	
Total Ministry—																		
Budgetary	556,002,667	550,415,097	15,300,000	10,384,039	1,392,679,202	1,373,946,837	...	...	...	...	...	...	...	...	...	1,963,981,869	1,934,745,973	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	597,892,224	597,892,224	(2,906,689)

Transfer Payments

Source of authorities				Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year		Variance	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates				\$	\$		\$	\$	
...	1,500,000	...	...	...	1,500,000	1,168,618	331,382	...	...	...	1,078,585
...	...	...	...	...	...	...	...	...	...	...	44,454
...	1,500,000	...	...	...	1,500,000	1,168,618	331,382	...	...	...	1,123,039
Department											
Veterans Affairs Program											
Grants											
Health care											
Treatment and related allowances											
Items not required for the current year											
...
Pensions											
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> ; for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards											
...	1,139,990,000	20,000,000	...	...	1,159,990,000	1,149,546,308	10,443,692	...	...	...	1,134,795,665
...	750,000	...	...	...	750,000	580,394	169,606	...	...	...	577,483
...	71,000	...	...	...	71,000	13,478	57,522	...	...	...	12,249
...	1,140,811,000	20,000,000	...	...	1,160,811,000	1,150,140,180	10,670,820	...	...	...	1,135,385,397
Economic support											
War veterans allowances and civilian war allowances											
...	45,000,000	8,000,000	...	...	53,000,000	51,635,395	1,364,605	...	...	...	61,360,057
Assistance in accordance with the provisions of the Assistance Fund Regulations											
...	2,000,000	(510,000)	...	...	1,490,000	1,126,660	363,340	...	...	...	1,170,586
...	18,000	...	...	...	18,000	...	18,000	...	...	...	18,000
Canadian Veterans Association of the United Kingdom											
...	1,000	...	...	...	1,000	1,000	...	...	...	...	1,000
Other benefits:											
Children of deceased veterans education assistance											
...	281,000	...	...	...	281,000	62,547	218,453	...	...	...	89,721
...	264,000	...	...	...	264,000	107,817	156,183	...	...	...	249,103
Assistance to Canadian veterans—Overscas district											
...	390,000	...	...	...	390,000	340,214	49,786	...	...	...	339,126
Repayment under subsection (3) of section 10 of the <i>Veterans Rehabilitation Act</i>											
...	2,000	...	...	...	2,000	...	2,000	...	...	...	...
...	16,319,000	(4,500,000)	...	...	11,819,000	10,457,136	1,361,864	...	...	...	9,232,654
...	6,648,000	...	...	...	6,648,000	6,515,474	132,526	...	...	...	6,460,479
...	60,000	10,000	...	...	70,000	33,038	36,962	...	...	...	58,989

(S) Returned soldiers insurance actuarial liability

adjustment

(S) Veterans insurance actuarial liability

adjustment

Departmental administration

Payments under the *War Service Grants Act*:

(S) Re-establishment credits under section 8

(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

Total—Grants

Contributions

Health care

Contributions to veterans, under the veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals

Total—Contributions

Program Summary by Activity

Health care

Pensions

Economic support

Departmental administration

Total Program

Total Ministry

(S) Statutory transfer payment.

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Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund— Advances	597,892,224	(3,385,257)	5,124,414
Repayment of loans			
Total Ministry— Non-budgetary	597,892,224	(3,385,257)	5,124,414

Revenues

	Current year	Previous year
	\$	\$
Department		
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	28,259	31,833
Total tax revenues	28,259	31,833
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	365,320	562,428
Refunds of previous years' expenditures—		
Refunds—		
War veterans allowance	830,948	977,953
Pensions	2,725,751	1,548,250
Other grants and contributions	167,580	278,073
Adjustments to prior year's payables	2,243,721	959,948
Refunds of operating and maintenance funds	901,894	501,995
Recovery of losses of money	28,653	62,765
	6,898,547	4,328,984
Service fees—		
Provincial hospital insurance plans for in-patient hospital services	22,485,077	23,457,063
Other in-patient hospital services	9,831,149	11,113,383
Medical services	11,701	24,189
Meals	278,049	304,538
	32,605,976	34,899,173
Proceeds from sales—		
Sundry	3,332	1,773
Proceeds from the disposal of surplus Crown assets	130,994	108,528
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	4,493,753	8,243,249
Rental of space in hospitals	21,310	38,041
Recovery of service to foreign veterans	703,113	571,106
Sundry	112,272	122,944
	5,330,448	8,975,340
Total non-tax revenues	45,334,617	48,876,226
Total Ministry	45,362,876	48,908,059

SECTION 25

1997-98

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Gouvernement
Canada



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1998

Volume II

Part II

Additional Information and Analyses

Canada 



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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entity (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction or acquisition of land, buildings and works (Section 6);
- construction or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

1997-98

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canada Communication Group Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and due consideration given to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

For the 1997-98 fiscal year, the Assistant Deputy Minister of Government Operational Service assumed the responsibility of the winding down and closing the CCG Revolving Fund as a going concern. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the Audit and Evaluation Branch of the Department.

CCG maintained internal controls designed to maintain accountability, provide assurance that assets were safeguarded and that reliable financial records were kept. Financial management and internal controls were augmented by the maintenance of internal audit programs.

The Revolving Fund was wound up as at December 31, 1997, in accordance with the authority provided in 1997-98 Supplementary Estimates B, Vote 18b.

Approved by:

RALPH SPRAGUE

Director General, Finance
(Senior Full-time Financial Officer)

J.C. STOBBE

Assistant Deputy Minister,
Government Operational Service
(Senior Financial Officer)

September 10, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED (in thousands of dollars)

	Nine months ended December 31, 1997		Year ended March 31, 1997	
	Estimates	Actual	Estimates	Actual
Net loss for the period	(16,452)	(3,118)	(10,105)	13,536
Add: items not requiring use of funds	15,974		19,220	1,835
Operating (use) source of funds	(478)	(3,118)	9,115	(11,701)
Net capital acquisitions		464	(107)	(502)
Working capital change	(20,455)	(10,070)	13,417	881
Other items		4,140	(1,387)	(11,100)
Authority (used) provided	(20,933)	(8,584)	21,038	(22,422)

RECONCILIATION OF UNUSED AUTHORITY (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Credit balance in the accumulated net charge against the Fund's authority account		34,097
Adjustment for overpayment from TB Vote 5	(85)	
Add: PAYE charges against the appropriation account after March 31		16,730
Less: amounts credited to the appropriation account after March 31		11,372
Net authority used (provided), end of period	(85)	39,455
Authority limit	100,000	100,000
Unused authority carried forward	100,085	60,545
Unused authority repealed ⁽¹⁾	(100,085)	

The accompanying notes are an integral part of the financial statements.
⁽¹⁾ 1997-98 Supplementary Estimates B, Vote 18b provided authority to repeal section 5.3 of the *Revolving Funds Act* as of December 31, 1997, thereby eliminating the legal basis for the existence of the Canada Communication Group. Therefore, the statutory unused authority is cancelled. See Note 2 for additional information.

Canada Communication Group Revolving Fund —Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Canada Communication Group Revolving Fund as at December 31, 1997 and the statements of operations, cumulative deficit and changes in financial position for the nine months then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group Revolving Fund as at December 31, 1997 and the results of its operations and the changes in its financial position for the nine months then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada.

Price Waterhouse
Chartered Accountants

Ottawa, Canada
June 16, 1998

BALANCE SHEET (in thousands of dollars)

	December 31, 1997	March 31, 1997		December 31, 1997	March 31, 1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		14,098	Government of Canada		3,268
Outside parties		1,679	Outside parties		8,669
Other		1,430	Subscription deferred revenues		1,181
Inventory at cost		1,316	Current portion of allowance for employee		
		<u>18,523</u>	termination benefits		1,600
			Current portion of allowance		
			for compensation		13,875
					<u>28,593</u>
Capital assets at cost		3,122			
Less: accumulated amortization		<u>2,658</u>	EQUITY OF CANADA		
		464	Accumulated net charge against the Fund's		
			authority		34,097
			Contributed capital		12,631
			Cumulative deficit		(56,334)
					<u>(9,606)</u>
					18,987
		<u>18,987</u>			

Canada Communication Group Revolving Fund—Continued

STATEMENT OF OPERATIONS (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Sales		85,467
Cost of sales		39,613
Gross margin		45,854
Operating expenses		
Salaries and employee benefits	4,534	39,688
Accommodation	602	6,267
Amortization of capital assets		4,125
Repairs, supplies, miscellaneous	462	3,180
Interest	1,853	2,071
Professional and special services	1,837	4,554
Communications	412	788
Rentals	17	137
Travel and removal	77	393
Freight out	24	266
Employee termination benefits		512
Other (Note 3)	407	269
Total operating expenses	10,225	62,250
Operating loss for the period	(10,225)	(16,396)
Adjustment to allowance for compensation (Note 4)	(7,107)	
Wind down of operations		6,940
Transfer from PWGSC		(9,800)
Net loss for the period	(3,118)	(13,536)

STATEMENT OF CUMULATIVE DEFICIT (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Balance, beginning of period	(56,334)	(42,798)
Write-off with respect to accumulated operating deficit	59,452	
Net loss for the period	(3,118)	(13,536)
Balance, end of period		(56,334)

STATEMENT OF CHANGES IN FINANCIAL POSITION (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Operating activities		
Net loss for the period	(3,118)	(16,396)
Add:		
Amortization of capital assets		4,125
Loss on disposal of assets		104
	(3,118)	(12,167)
Changes in current assets and liabilities	(10,070)	881
Changes in other assets and liabilities:		
Change in non-current allowance for compensation		(2,254)
Change in non-current allowance for termination benefits		(140)
		(2,394)
Net financial resources used in operating activities	(13,188)	(13,680)
Investing activities		
Capital asset acquisitions		(502)
Capital assets transfer to PWGSC	464	
Proceeds of sale		4,938
Net financial resources provided by investing activities	464	4,436
Financing activities		
Write-off with respect to accumulated operating deficit (Note 2)	59,452	
Write-off with respect to contributed capital (Note 2)	(12,631)	
Transfer from PWGSC		9,800
Payments on and change in obligations under capital leases		(1,786)
Net financial resources provided by financing activities	46,821	8,014
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account during the period	34,097	(1,230)
Accumulated net charge against the Fund's authority account, beginning of period	(34,097)	(32,867)
Accumulated net charge against the Fund's authority account, end of period		(34,097)

Canada Communication Group Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canada Communication Group (CCG) was a Special Operating Agency created in December 1989. CCG's mission was to be a quality-driven organization committed to providing clients across the country with printing, publishing and information management services.

CCG's markets, as identified in its Charter document approved by Treasury Board, were government departments, agencies and Crown Corporations across Canada and their associated international offices as well as any other customer as authorized by legislation or Order-in-Council, such as provincial and municipal governments.

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000, effective April 1, 1992. The Fund had a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

2. Termination of operations

On April 1, 1997, Canada Communication Group, Publishing Division (editing and composition of the Canada Gazette, Crown Copyright administration, Depository Services program), was transferred to Public Relations and Print Contract Services Sector at Public Works and Government Services Canada and the Map Printing Division transferred to Natural Resources Canada.

Condensed financial information for the business segment transferred on April 1, 1997 is as follows:

	Inventory	Capital assets net book value
	(in thousands of dollars)	
Publishing Division	993	431
Map Printing	323	33
	<u>1,316</u>	<u>464</u>

The CCG Revolving Fund ceased operations as at December 31, 1997. The statutory unused authority is cancelled based on the 1997-98 Supplementary Estimates B, Vote 18b, which provided the authority to repeal section 5.3 of the *Revolving Funds Act* in accordance with section 12 of that Act as of December 31, 1997, thereby eliminating the legal basis for the existence of the CCG Revolving Fund.

A provision of \$4,700,000 was made in the accounts for wind-up and other costs which were incurred and funded by the vote from January 1 to March 31, 1998. \$2,800,000 of this represents the balance of the financial obligation of \$28,940,463 that was accrued in 1994-95 which represented early retirement incentives and cash-based incentives created by the Government as measures to reduce employment in the Public Service over three years and the privatization of the Canada Communication Group.

The following schedule provides the balances in the accounts of the CCG Revolving Fund as of December 31, 1997 prior to the transfer of the residual liabilities to PWGSC Vote 15, the write off of the Accumulated Deficit and the clearing of the Contributed Capital:

	(in thousands of dollars)
Liabilities	
Accounts payable and accrued liabilities	
Outside parties	1,900
Current portion of allowance for compensation	2,800
	<u>4,700</u>
Equity of Canada	
Accumulated net charge against the Fund's authority	42,121
Contributed capital	12,631
Cumulative deficit	(59,452)
	<u>(4,700)</u>

3. Operating expenses— Other

One item makes up the majority of the other operating expenses reflected in the statement of operations as follows:

Canada Communication Group Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS —Concluded

- Financial and Human Resources services provided by PWGSC

4. Allowance for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early departure incentives in the year the decision is taken. Similarly, estimates were recorded for vacation and severance entitlements.

	(in thousands of dollars)
Unused annual leave	349
Allowance for employee termination benefits	531
Allowance for compensation	6,227
Total	<u>7,107</u>

Accrued costs incurred were less than amounts originally estimated. Accordingly, the following excess allowances were added back to the statement of operations:

5. Related party transactions

Through common ownership, CCG was related to all Government of Canada created departments, agencies and Crown Corporations.

Substantially all sales were made to related parties as were payments for accommodation.

6. Insurance

CCG did not carry insurance on either its own property or the property of others it held in its warehouse operations. This is in accordance with the Government's policy of self-insurance.

7. Income taxes

CCG was not subject to income taxes.

Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from a bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 1998 and the results of operations and the change

in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

Approved by:

B. SENFT

President and Chief Commissioner

D. KENNEDY

Chief Operating Officer

September 6, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(400)	1,503	342	(1,558)
Add: items not requiring use of funds	2,500	2,195	2,050	2,399
Operating (use) source of funds	2,100	3,698	2,392	841
Net capital acquisitions	(1,100)	(1,871)	(1,535)	(1,032)
Working capital change	(2,000)	232	(79)	2,092
Other items		(1,897)		(1,655)
Authority (used) provided	(1,000)	162	778	246

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority	(5,068)	(3,009)
Transfer from Treasury Board Vote 5	(201)	(483)
Add: PAYE charges against the appropriation account after March 31	3,556	2,198
Less: amounts credited to the appropriation account after March 31	2	58
Net authority provided, end of year	(1,715)	(1,352)
Authority limit	12,000	12,000
Unused authority carried forward	13,715	13,352

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 1998 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

August 13, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	772	686	Government of Canada	514	326
Outside parties	4,548	3,678	Outside parties	620	512
Prepaid expenses	86	82	Salaries payable	1,912	1,601
Accountable advances to employees	45	18	Vacation payable	1,255	1,235
	5,451	4,464	Current portion of the allowance for employee termination benefits	837	83
Capital assets, cost (Note 3)	8,948	7,094	Deferred revenue	113	98
Less accumulated amortization	5,491	3,792		5,251	3,855
	3,457	3,302			
			Long-term		
			Allowance for employee termination benefits	1,257	955
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's authority	(5,068)	(3,009)
			Accumulated surplus	2,527	1,024
				2,400	2,956
				8,908	7,766
	8,908	7,766			

The accompanying notes form an integral part of these financial statements.

Approved by:

B. SENFT

Chief Commissioner

DOUGLAS STOW

Commissioner

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF OPERATIONS YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Service fees	50,121	41,661
Parliamentary appropriation (Note 4)	5,984	6,381
Japanese certification	946	1,083
License fees	226	223
	<u>57,277</u>	<u>49,348</u>
Expenses		
Salaries and employee benefits	44,225	39,203
Rent	3,257	3,543
Repairs, supplies and miscellaneous	2,135	1,964
Amortization	1,712	1,887
Travel and removal	1,608	1,461
Communications	972	968
Professional and special services	1,053	1,003
Employee termination benefits	479	490
Postage and freight	329	365
Loss on disposal of capital assets	4	22
	<u>55,774</u>	<u>50,906</u>
Net income (loss) for the year	1,503	(1,558)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Financial resources provided by (used in)		
Operating activities:		
Net income (loss) for the year	1,503	(1,558)
Add:		
Amortization	1,712	1,887
Provision for employee termination benefits	479	490
Loss on disposal of capital assets	4	22
	<u>3,698</u>	<u>841</u>
Change in other assets and liabilities	232	2,092
Net financial resources provided by operating activities	<u>3,930</u>	<u>2,933</u>
Investing activities:		
Capital assets purchased	(1,871)	(1,032)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	2,059	1,901
Accumulated net charge against the Fund's authority, beginning of year	3,009	1,108
Accumulated net charge against the Fund's authority, end of year	<u>5,068</u>	<u>3,009</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	1,024	2,582
Net income (loss) for the year	1,503	(1,558)
Balance, end of year	<u>2,527</u>	<u>1,024</u>

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed by way of Supplementary Estimates to have the expenditures related to Appointments by the Governor in Council of Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the Parliamentary appropriation is \$6.55 million.

The Canadian Grain Commission exercises certain responsibilities under the following acts and associated regulations in addition to the *Canada Grain Act*:

Financial Administration Act
Grain Futures Act

2. Accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General. The significant accounting policies are as follows:

Revenue recognition

Revenues are recognized in the accounting period in which they are earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Parliamentary appropriation

The Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners, the Supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures has been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of Parliamentary appropriation.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$6.8 million at March 31, 1998. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets, cost	Balance April 1, 1997	Acquisi- tion	Disposals	Balance March 31, 1998
(in thousands of dollars)				
Scientific equip- ment	2,286	652		2,938
Office equipment	579	138	4	713
Operational equip- ment	247	38	5	280
Computer equip- ment	2,687	490	8	3,169
Leasehold improve- ments	1,295	553		1,848
	7,094	1,871	17	8,948

Accumulated amortization	Balance April 1, 1997	Amortiza- tion	Decrease	Balance March 31, 1998
(in thousands of dollars)				
Scientific equip- ment	1,229	510		1,739
Office equipment	286	154	4	436
Operational equip- ment	68	30	2	96
Computer equip- ment	1,541	722	7	2,256
Leasehold improve- ments	668	296		964
	3,792	1,712	13	5,491

4. Parliamentary appropriation

Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1998	1997
(in thousands of dollars)		
Salaries and employee benefits	3,754	3,587
Rent	614	730
Repairs, supplies and miscellaneous	475	525
Capital assets	489	361
Professional and special services	118	150
Communications	75	131
Travel and removal	80	97
Postage and freight	29	58
Employee termination benefits	44	50
Total expenditures paid by Parliamentary appropriation	5,678	5,689
Less capital assets charged to the balance sheet	(489)	(361)
Grain Research Laboratory Parliamentary appropriation revenues	5,189	5,328
Appointments Parliamentary appropriation revenues	795	1,053
Total Parliamentary appropriation revenues	5,984	6,381

Employee termination benefit totalling \$80,000 were paid directly by Agriculture and Agri-Food Canada out of Parliamentary appropriation.

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1998	1997
(in thousands of dollars)		
Salaries and employee benefits	528	701
Travel and removal	86	89
Professional and special services	65	85
Communications	49	62
Repairs, supplies and miscellaneous	28	53
Rent	27	51
Employee termination benefits	11	8
Postage and freight	1	4
Appointments Parliamentary appropriation revenues	795	1,053

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
1999	2,999
2000	2,744
2001	2,564
2002	2,545
2003	677

6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

9. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 date is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Canadian Grain Commission's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Canadian Grain Commission, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1998 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The Canadian Intellectual Property Office maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. The external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit for the year	394	2,326	(2,470)	8,583
Add: items not requiring use of funds	4,978	9,646	4,908	1,409
Operating source of funds	5,372	11,972	2,438	9,992
Net capital acqui- sitions	(9,226)	(9,984)	(12,625)	(17,311)
Working capital change	(4,241)	2,777	737	7,860
Other items	568	(4,940)		(4,470)
Authority (used) provided	(7,527)	(175)	(9,450)	(3,929)

The accompanying notes form an integral part of these financial statements.

This past year has been one of tremendous pride for CIPO as TechSource, a "word first" in full integrated electronic patent processing capability, was launched. This system a major Crown project costing \$ 76.6 million, was brought in on time and within budget. CIPO is proud that the Patent Branch team won the Gold Medal Award at the prestigious Distinction "97 Awards for enabling staff through information technology and training.

But most of all, we are proud of the staff of the Patent Branch. Overnight on June 4, they found themselves faced with work responsibilities which were changed forever; totally new job content, ways of doing business, and interfaces with colleagues became their realities. Embracing TechSource and making it work for them, CIPO staff have already demonstrated the dramatic efficiencies which can occur in providing service to our clients in the new electronic environment.

When coupled with Intrepid II, the trade-marks automated system, CIPO now has staff and managers in its major product lines who have a unique combination of business and IT systems expertise to effectively serve our clients in an electronic environment and take our IT development to the next generation of information dissemination and electronic commerce.

SHEILA BATCHELOR

*Commissioner of Patents and
Registrar of Trade-marks*

SUSAN KILBANK

A/Director, Finance and Administration

June 26, 1998

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority	(17,558)	(13,300)
Transfer from Treasury Board Vote 5	(273)	(209)
	(17,831)	(13,509)
Add: PAYE charges against the appropriation account after March 31	12,852	8,285
Less: amounts credited to the appropriation account after March 31	1,461	1,118
Net authority provided, end of year	(6,440)	(6,342)
Authority limit	15,000	15,000
Unused authority carried forward	21,440	21,342

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund —Continued

AUDITOR'S REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1998 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG
Chartered Accountants

Ottawa, Canada
May 29, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	485	390
Accounts Receivable			Accounts Payable		
Government of Canada	582	921	Government of Canada	7,772	2,323
Outside parties	1,568	1,118	Outside parties	6,484	7,641
Unbilled revenues	6,043	5,827	Deferred revenues	15,463	16,743
Prepaid expenses	23	20		30,204	27,097
	8,218	7,888			
Capital assets (Note 3)	101,785	101,447	Employee termination benefits and vacation pay	1,538	1,057
Unbilled revenues	696	810	Deferred revenues	11,077	7,390
				12,615	8,447
	110,699	110,145	Deferred Capital Assistance (Note 4)	59,059	63,848
			Equity of Canada (Note 5)	8,821	10,753
				110,699	110,145
			Contractual obligations (note 6) Contingencies (Note 10)		

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund —Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenue	58,115	51,117
Salaries and employee benefits	33,687	29,730
Amortization of capital assets	9,646	1,409
Professional services	9,061	4,400
Accommodation	3,958	2,626
Materials and supplies	1,069	1,190
Information	714	819
Communications	600	593
Travel	513	410
Freight and postage	425	312
Repairs and maintenance	372	519
Training	323	341
Rentals	210	185
	60,578	42,534
Net (loss) profit before amortisation of deferred capital assistance	(2,463)	8,583
Amortization of deferred capital assistance	4,789	
Net profit	2,326	8,583

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year (Note 5)	24,053	15,470
Net profit for the year	2,326	8,583
Balance, end of year	26,379	24,053

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit	2,326	8,583
Add: amortization of capital assets	9,646	1,409
Less: amortization of deferred capital assistance	4,789	
	7,183	9,992
Changes in current assets and liabilities (Note 7)	2,777	7,860
Changes in other assets and liabilities		
Unbilled revenues	114	461
Employee termination benefits and vacation pay	481	344
Deferred revenues	3,687	(790)
	4,282	15
Net financial resources provided by operating activities	14,242	17,867
Investing activities:		
Capital assets acquired (net)	(9,984)	(17,311)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	4,258	556
Accumulated net charge against the Fund's authority account, beginning of year	13,300	12,744
Accumulated net charge against the Fund's authority account, end of year (Note 5)	17,558	13,300

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

2. Significant accounting policies

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Other revenue is recognized upon receipt. Fees are prescribed by various Orders-in-Council.

Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization. Capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period,
Systems	estimated useful life, beginning in year of deployment

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1998, the Treasury Board liability for CIPO employees is \$5 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay of \$1.1 million owing to employees at April 1, 1994 was funded by Treasury Board. Subsequent to April 1, 1994, vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital assets and accumulated amortization

	Cost March 31, 1997	Acquisitions	Cost March 31, 1998	Accumulated amortization	Net carrying value
(in thousands of dollars)					
Leasehold improvements	4,845	2,905	7,750	1,772	5,978
Software	336	166	502	299	203
Hardware	3,955	2,104	6,059	2,092	3,967
Equipment	73	56	129	34	95
Furniture	1,468	4	1,472	220	1,252
Systems					
INTREPID	3,475	260	3,735	579	3,156
TechSource	89,631	3,293	92,924	7,557	85,367
Systems under development					
Other	571	1,196	1,767		1,767
Total	104,354	9,984	114,338	12,553	101,785

Of the systems' cost, \$63,848 relates to departmental appropriated funds for the TechSource patent automation project, which are accounted for as deferred capital assistance. The accumulated amortization and net carrying value for 1997 were \$2,907 and \$101,447 respectively.

4. Deferred capital assistance

CIPO received \$63,848 from the Crown for the development of the TechSource automation project, which was implemented during the year.

	(in thousands of dollars)
Deferred Capital Assistance contribution	63,848
Amortization	4,789
Net Book Value	59,059

This amount was recorded as a capital asset (note 3) and deferred capital assistance in the period received. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the TechSource system.

5. Equity of Canada

Equity of Canada is comprised of the following:

	1998	1997
(in thousands of dollars)		
Accumulated net charge against the		
Fund's authority	(17,558)	(13,300)
Accumulated surplus	26,379	24,053
	8,821	10,753

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Accumulated net change against the Fund's authority

Accumulated net change against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448 upon establishment of the Revolving Fund.

6. Contractual obligations

TechSource

CIPO has contracted ISM Canada to provide maintenance services for the TechSource system. Amounts are committed are:

	(in thousands of dollars)
1999	2,677
2000	2,677
2001	2,677
2002	2,677
	<u>10,708</u>

Leases

CIPO leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1999	3,918
2000	3,918
2001	627
2002	627
2003	627
	<u>9,717</u>

7. Changes in the current assets and liabilities

Components of the change in current assets and liabilities include:

	1998	1997
	(in thousands of dollars)	
Accounts receivable	(111)	741
Unbilled revenues	(216)	(1,079)
Prepaid expenses	(3)	1
Deposit accounts	95	188
Accounts payable	4,292	3,014
Deferred revenues	(1,280)	4,995
	<u>2,777</u>	<u>7,860</u>

8. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

9. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

10. Contingencies

Sick Leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

Pay Equity Agreement

The Public Service Alliance of Canada has filed a claim for clerical and secretarial groups pursuant to the Pay Equity Act. Management is of the opinion that a reasonable estimate of the outcome of this claim is not determinable at this time.

11. Income taxes

CIPO is not subject to income taxes.

12. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's presentation

Canadian Intellectual Property Office Revolving Fund —Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

13. Segmented information

	Patents		Trademarks		Unallocated		Total	
	1997-98	1996-97	1997-98	1996-97	1997-98	1996-97	1997-98	1996-97
	(in thousands of dollars)							
Revenue	42,431	36,740	13,574	13,292	2,110	1,085	58,115	51,117
Operating expenses	20,573	17,374	6,515	6,216	2,143	1,136	29,231	24,726
Operating profit (loss)	21,858	19,366	7,059	7,076	(33)	(51)	28,884	26,391
Corporate expenses	24,434	10,396	6,323	6,952	590	460	31,347	17,808
Amort. def. cap. assist.	(4,789)						(4,789)	
	19,645	10,396	6,323	6,952	590	460	26,558	17,808
Net profit (loss)	2,213	8,970	736	124	(623)	(511)	2,326	8,583
Identifiable assets								
Financial assets	2,150	1,945	6,678	6,712	86	41	8,914	8,698
Capital assets	103,422	97,295	10,160	6,645	756	414	114,338	104,354
Accumulated amortization	(9,906)	(1,934)	(2,443)	(890)	(204)	(83)	(12,553)	(2,907)

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Services Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

A. GRAHAM
Senior financial officer

June 30, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year		(482)		(614)
Add items not requiring use of funds	150	144	150	168
Operating sources of funds	150	(338)	150	(446)
Net capital acquisitions	(150)	(36)	(150)	(121)
Working capital change		119		142
Other items		(119)		(142)
Authority used		(374)		(567)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority	(2,436)	(2,908)
Add PAYE charges against the appropriation account after March 31	839	1,320
Less amounts credited to the appropriation account after March 31	80	463
Net authority provided, end of year	(1,677)	(2,051)
Authority limit	2,000	2,000
Unused authority carried forward	3,677	4,051

Canadian Pari-Mutuel Agency Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1998

(in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	80	463	Outside parties		
Accountable advance to employees	17	18	Accounts payable	839	1,320
	97	481	Vacation pay	94	117
Capital assets, appraisal plus additions				933	1,437
at cost (Note 3)	1,936	2,000	Long-term		
Less accumulated amortization	1,274	1,237	Allowance for employee termination benefits	435	406
	662	763			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,436)	(2,908)
			Accumulated surplus	1,827	2,309
				(609)	(599)
				759	1,244
	759	1,244			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

(in thousands of dollars)

	1998	1997
Revenues		
Pari-mutuel levy	13,456	13,796
Others	3	14
	13,459	13,810
Operating expenses		
Personnel		
Salaries and wages	2,923	2,867
Contribution to employee benefit		
plans	520	538
Allowance for employee termination		
benefits	7	(8)
Transportation and communications	529	565
Information	33	34
Professional and special services		
Drug control	4,871	5,061
Race patrol	3,145	3,150
Photo finish	556	657
Drug research	572	581
Other professional and special services	216	414
Rentals	232	169
Purchased repairs and maintenance	34	26
Utilities, materials and supplies	169	193
Miscellaneous	(3)	2
Loss on disposal of capital assets	1	15
Amortization	136	160
Total expenditures	13,941	14,424
Net loss	(482)	(614)

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998

(in thousands of dollars)

	1998	1997
Balance, beginning of year	2,309	2,923
Net loss for the year	(482)	(614)
Balance, end of year	1,827	2,309

Canadian Pari-Mutuel Agency Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss before extraordinary items	(482)	(614)
Add:		
Amortization	136	160
Loss on disposal of capital assets	1	16
Allowance for employee termination benefits	7	(8)
	(338)	(446)
Change in current assets and liabilities	(119)	142
Change in other assets and liabilities	28	
Payments on and change in allowance for employee termination benefits	(7)	8
Net financial resources provided by operating activities	(436)	(296)
Investing activities:		
Capital assets:		
Purchased	(36)	(121)
Net financial resources used by investing activities	(36)	(121)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(472)	(417)
Accumulated net charge against the Fund's authority account, beginning of year	2,908	3,325
Accumulated net charge against the Fund's authority account, end of year	2,436	2,908

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	274	8	4	278
Electronic data pro- cessing equipment . . .	965	28	69	924
Automotive	87		27	60
Buildings	575			575
Land	99			99
	<u>2,000</u>	<u>36</u>	<u>100</u>	<u>1,936</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	186	17	4	199
Electronic data pro- cessing equipment . . .	711	90	68	733
Automotive	77	6	27	56
Buildings	263	23		286
	<u>1,237</u>	<u>136</u>	<u>99</u>	<u>1,274</u>

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1998 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

Ottawa, Canada
June 19, 1998

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	12,532	8,870
Service billings	25,590	25,629	Outside parties	15,941	15,417
Other	4,237	2,904		28,473	24,287
Outside parties	279	157	Allowance for employee termination benefits	1,620	1,396
	30,106	28,690		30,093	25,683
Capital assets, at cost (Note 4)	5,544	5,825			
Less: accumulated amortization	3,942	3,915	EQUITY OF CANADA		
	1,602	1,910	Accumulated net charge against the Fund's authority	15,530	21,551
			Accumulated deficit	(13,915)	(16,634)
				1,615	4,917
	31,708	30,600		31,708	30,600

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF INCOME AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31 (in thousands of dollars)

	1998	1997
Revenues	94,298	75,171
Cost of subcontracting and related travel	62,579	45,956
Net revenues	31,719	29,215
Operating expenses		
Salaries and employee benefits	21,454	19,727
Professional and special services	2,570	2,115
Accommodation	1,202	1,721
Repairs, supplies and miscellaneous	1,022	856
Amortization	949	914
Interest	373	562
Communications	307	339
Travel and removal	252	137
Provision for employee termination benefits	224	212
Information	79	79
Freight	53	42
Rental of equipment	46	68
	28,531	26,772
Profit from operations	3,188	2,443
Work force adjustment		
Salaries and other costs, including interest (Note 5)	469	839
Net income for the year	2,719	1,604
Accumulated deficit, beginning of year	(16,634)	(18,238)
Accumulated deficit, end of year	(13,915)	(16,634)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31 (in thousands of dollars)

	1998	1997
Funds provided by (used in)		
Operating activities:		
Net income for the year	2,719	1,604
Add:		
Amortization	949	914
Loss (gain) on disposal of capital assets	120	(18)
Increase in provision for employee termination benefits	224	212
	4,012	2,712
Changes in current assets and liabilities	2,770	2,291
Net financial resources provided by operating activities	6,782	5,003
Investing activities:		
Capital assets		
Purchases	(761)	(918)
Proceeds from disposals		40
Net financial resources used in investing activities	(761)	(878)
Net financial resources provided during the year	6,021	4,125
Accumulated net charge against the Fund's authority account, beginning of year	(21,551)	(25,676)
Accumulated net charge against the Fund's authority account, end of year	(15,530)	(21,551)

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee for services basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*.

Advances drawn under these authorities are subject to interest under some circumstances.

2. Significant accounting policies

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Amortization

Capital assets are depreciated commencing the month after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	3 years
Printing equipment	5 years
Other	10 years

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1992. No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$4,431,000 represent an obligation of CAC and will be funded by the Treasury Board.

3. Financial instruments

CAC's financial instruments consist of accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that CAC is not exposed to significant interest, currency or credit risk arising from these financial instruments.

4. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposals	Balance end of year
(in thousands of dollars)				
Furniture	761	10		771
EDP equipment and software	4,866	727	1,038	4,555
Printing equipment	68			68
Other	130	24	4	150
	5,825	761	1,042	5,544
Accumulated amortization	Balance beginning of year	Increase in amortiza- tion	Decrease	Balance end of year
(in thousands of dollars)				
Furniture	336	89		425
EDP equipment and software	3,441	846	918	3,369
Printing equipment	66	3		69
Other	72	11	4	79
	3,915	949	922	3,942

5. Public service restructuring

In 1994-95, the Government took specific measures to reduce employment in the public sector over the next four years. These measures include early retirement incentives and cash-based departure incentives.

6. Insurance

CAC does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

7. Contractual commitments

CAC leases its premises and office equipment under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1999	1,191
2000	801
2001	90
2002	87

Consulting and Audit Canada Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS—Concluded****8. Uncertainty due to the Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect CAC's ability to conduct normal business operations. CAC's servers, desktops and operating systems are compatible for the Year 2000. Other systems are being tested. Management expects that the impact of the Year 2000 Issue on CAC's operations will be minimal. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting CAC, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements has not been examined by an external auditor.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Although CORCAN operates under

financial systems different from Correctional Service Canada (CSC), its fixed assets are still recorded in CSC financial system. CORCAN has developed and implemented its own fixed assets computerized system. We are presently in process of taking the physical count of fixed assets. The physical stocktaking will be done yearly thereafter. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL
Comptroller

ANN MARIE SAHAGIAN
Chief executive officer

September 28, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(82)	(2,812)	(434)	185
Add: items not requiring use of funds	2,935	1,360	4,358	2,781
Operating source of funds	2,853	(1,452)	3,924	2,966
Net capital acquisitions	(1,240)	(1,625)	(2,393)	(2,167)
Working capital change	(1,525)	(107)	(3,729)	(2,985)
Changes in balance sheet long-term items				
Termination benefits	(425)	(250)	(369)	(299)
Deferred charges	(50)	(26)	(260)	(26)
Cash used	(387)	(3,460)	(2,827)	(2,511)
Net adjustments to convert to modified cash accounting basis		(3,045)		2,630
Authority (used) provided	(387)	(6,505)	(2,827)	119

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net cash disbursement against the Fund's authority account	36,157	32,697
Add: PAYE charges against the appropriation account after March 31	11,708	10,917
Less:		
Amounts credited to the appropriation account after March 31	13,537	16,147
Transfer from TB Vote 5	229	
Other items	1,151	795
Net authority used, end of year	32,948	26,672
Authority limit	45,000	45,000
Unused authority carried forward	12,052	18,328

CORCAN Revolving Fund—Continued**BALANCE SHEET AS AT MARCH 31, 1998**
(in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada	14,941	16,804	Government of Canada	5,210	5,118
Outside parties	2,758	2,044	Outside parties	6,458	6,115
Less: allowance for doubtful accounts	148	148	Deferred revenues		185
	17,551	18,700		11,668	11,418
Inventories (Note 3)	12,016	11,219	Long-term		
Livestock	3,785	3,032	Employee termination benefits	1,428	1,245
Other	144	188		13,096	12,663
	33,496	33,139			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	27,212	25,586	Contributed capital	10,086	10,086
Less: accumulated amortization	14,477	13,709	Accumulated net charges against the		
	12,735	11,877	Fund's authority	36,157	32,697
Other			Accumulated deficit	(12,333)	(9,521)
Deferred charges less amortization	775	909		23,824	23,176
	47,006	45,925		47,006	45,925

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Revenues		
Agribusiness (including Forestry)	11,982	10,848
Graphics	1,587	2,201
Textile	4,805	4,216
Manufacturing	19,737	17,852
Construction activities	19,952	14,669
Training and correctional activities	17,685	17,420
	75,748	67,206
Expenses		
Cost of goods sold		
Agribusiness (including Forestry)	13,436	11,584
Graphics	2,818	2,935
Textile	4,724	4,016
Manufacturing	18,060	17,644
Construction activities	20,909	13,898
	59,947	50,077
Gross margin	15,801	17,129
Operating expenses	9,001	8,012
Selling and marketing expenses	3,782	3,183
Administrative expenses	4,873	4,573
Cost of capital	1,201	1,325
	18,857	17,093
Net operating loss	(3,056)	36
Other revenues (Note 6)	244	149
Net income (loss)	(2,812)	185

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Balance, beginning of year	(9,521)	(9,706)
Net profit (loss) for the year	(2,812)	185
Balance, end of year	(12,333)	(9,521)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES
IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Operating activities:		
Net profit (loss) for the year	(2,812)	185
Add:		
Provision for termination benefits	433	303
Amortization	768	2,339
Amortization of deferred charges	159	139
	(1,452)	2,966
Changes in current assets and liabilities	(107)	(2,985)
Changes in other assets and liabilities:		
Deferred charges	(26)	(26)
Payments on and changes in provision for employee termination benefits	(250)	(299)
Net financial resources used by operating activities	(1,835)	(344)
Investing activities:		
Capital assets purchased	(1,625)	(2,167)
Net financial resources used by investing activities	(1,625)	(2,167)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(3,460)	(2,511)
Accumulated net charge against the Fund's authority account, beginning of year	(32,697)	(30,186)
Accumulated net charge against the Fund's authority account, end of year	(36,157)	(32,697)

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

Pension plan

Employees of CORCAN, an Agency within the Correctional Services Canada financed through the CORCAN Revolving Fund, are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Inventories

Inventories are valued as follows:

Inventories are valued as follows: work in progress and finished goods at standard cost and raw materials at cost.

Recognition of revenues and expenses

Revenues and expenses are recognized in the year in which they occur, regardless as to when they are paid.

CORCAN Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS—Concluded****3. Inventories**

	1998	1997
	(in thousands of dollars)	
Raw materials (based on actual costs)	4,906	5,544
Work in progress (based on standard costs) ...	334	199
Finished goods (based on standard costs)	6,776	5,476
	<u>12,016</u>	<u>11,219</u>

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	20,517	2,601	125	23,243
Office furniture and equipment	961	183	(305)	839
Computer equipment	3,083	634	(722)	2,995
Vehicle fleet	1,026	41	(932)	135
	<u>25,587</u>	<u>3,459</u>	<u>(1,834)</u>	<u>27,212</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Adjust- ments*	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	10,026	2,102	(315)	11,813
Office furniture and equipment	382	106	(146)	342
Computer equipment	2,475	321	(562)	2,234
Vehicle fleet	826	13	(751)	88
	<u>13,709</u>	<u>2,542</u>	<u>(1,774)</u>	<u>14,477</u>

* In fiscal year 1997-98 CORCAN has finalized the implementation of the fixed assets module of the existing business integrated financial system. As part of this development, CORCAN has reclassified some of the capital assets already in the books and modified the straight-line depreciation method from half year convention to acquisition date. As a result of these changes the net value of total assets is higher than it would have been had the original entries been kept.

5. Current liabilities

The details of the current liabilities are as follows:

	1998	1997
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables	877	1,129
Employee benefits to transfer to Treasury Board		
Employee benefit plans	739	732
Health insurance benefits	2,181	1,832
	<u>2,920</u>	<u>2,564</u>
Tax collected—Revenue Canada	212	99
Interest payable—Finance	1,201	1,325
	<u>5,210</u>	<u>5,117</u>
Outside parties	6,458	6,115
Deferred revenues		185
	<u>11,668</u>	<u>11,417</u>

6. Other revenues

CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant started in 1993-94 and is the exclusive property of CORCAN. The revenues generated from the sale of the rights are calculated on a 50 percent declining balance method. The total revenues to be amortized are \$2,875,000.

CORCAN has received funds from Treasury Board for the payment of employee termination benefits earned in other federal departments.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services Canada in accordance with Treasury Board policies, the *Defence Production Act*, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the *Public Accounts of Canada* and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for the integrity and objectivity of these statements rests with Government Operational Service. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1997-98 fiscal year.

Approved by:

R. SPRAGUE
Director General, Finance

J. C. STOBBE
*Assistant Deputy Minister
Government Operational Service*

September 10, 1998

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998

(in thousands of dollars)

	1998	1997
Joint authority limit	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998

(in thousands of dollars)

	1998	1997
Joint authority limit	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Defence Production Revolving Fund was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown Corporations at cost.

(b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers, are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1997 and 1998 there were no transactions that applied to (a), (b) and (c).

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and

safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by an external auditor. Its role is to express an informed judgment as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

JOHN KLIMCZACK
A/Director General, Finance
(Senior full-time financial officer)

JOANNE TOEWS
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

September 16, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net income	400	1,447	30	1,382
Add: items not requiring use of funds—				
Amortization	315	353	158	197
Operating source of funds	715	1,800	188	1,579
Contributed capital		1,004		
Net capital acqui- sitions	(200)	(1,771)	(100)	(47)
Working capital change	(1,700)	207	(600)	407
Other items	85	(604)		(764)
Authority provided (used)	(1,100)	636	(512)	1,175

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	447	1,704
Add PAYE charges against the appropriation account after March 31	2,158	1,750
Less amounts credited to the appropriation account after March 31	1,074	1,287
Net authority used, end of year	1,531	2,167
Authority limit	8,000	8,000
Unused authority carried forward	6,469	5,833

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1998 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON
Chartered Accountants

Ottawa, Canada
July 22, 1998

BALANCE SHEET AS OF MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada	1,292	2,222	Government of Canada	2,086	1,227
Outside parties	2,671	1,629	Outside parties	1,272	1,195
Inventory (Note 4)	2,271	1,736	Deferred revenues	811	809
Work in process	523	430		4,169	3,231
Prepaid expenses	1	10			
	6,758	6,027			
Capital (Note 5)			Long-term		
At cost	2,749	978	Termination benefits payable	69	52
Less accumulated amortization	840	487			
	1,909	491			
			EQUITY OF CANADA		
			Contributed capital (Note 8)	1,438	434
			Accumulated net charge against the Fund's authority	447	1,704
			Reserve for replacement of printing presses (Note 7)	800	
			Accumulated surplus	1,744	1,097
				4,429	3,235
	8,667	6,518		8,667	6,518

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Product revenues	10,593	10,248
Services revenues	4,158	3,519
Consulting revenues	1,907	3,027
	16,658	16,794
Cost of sales (Note 6)	2,754	2,445
Income before direct and indirect expenses	13,904	14,349
Direct expenses		
Salaries	3,974	3,274
Employee benefits	851	582
Transportation and communication	829	893
Information	252	337
Professional and special services	3,185	3,834
Rentals	429	396
Purchased repair and upkeep	379	792
Utilities, materials and supplies	436	529
Other expenditures	1	5
	10,336	10,642
Indirect expenses		
Sector services	770	831
Corporate services	514	544
Occupancy	504	549
Amortization	220	197
Bad debts	93	34
Provision for employee termination benefits	12	13
Interest	8	157
	2,121	2,325
Total expenses	12,457	12,967
Net income	1,447	1,382

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Surplus (deficit), beginning of year	1,097	(285)
Net income	1,447	1,382
Transfer to reserve for replacement of printing presses (Note 7)	(800)	
Surplus end of year	1,744	1,097

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net income	1,447	1,382
Add amortization	353	197
	1,800	1,579
Working capital change	207	407
Changes in provision for employee termination benefits	17	6
Net financial resources provided by operating activities	2,024	1,992
Investing activities:		
Capital assets purchased (Note 5)	(1,771)	(47)
Net financial resources used by investing activities	(1,771)	(47)
Financing activities:		
Contributed capital (Note 8)	1,004	
Net financial resources provided by financing activities	1,004	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,257	1,945
Accumulated net charge against the Fund's authority account, beginning of year	(1,704)	(3,649)
Accumulated net charge against the Fund's authority account, end of year	(447)	(1,704)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit directly from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

2. Significant accounting policies

(a) Revenue recognition

Revenues are usually recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

(b) Inventory

Inventory of maps is valued at the lower of cost or net realization value and the cost is determined using the weighted average printing cost of each title. Inventory of materials is valued at the lower of cost or replacement value.

(c) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, starting in the month after acquisition. The useful life of the assets is as follows:

EDP equipment	5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(d) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of the Department whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of Geomatics Canada Revolving Fund (April 1, 1994) is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

(f) Corporate and sector overhead

Corporate and sector overheads include administrative, management and other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates driven by the number of employee (salary) or the number of business units (sector or sector's components).

(g) Interest on drawn down

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Accounts receivable

The outside parties receivables are as follows:

	1998	1997
	(in thousands of dollars)	
Receivables	2,798	1,663
Allowance for doubtful accounts	(127)	(34)
Total	2,671	1,629

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Inventory

The inventory of maps on hand includes only those printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of good sold when a sale occurs. The inventory of materials includes only the material used by the printing unit that was on hand at the end of the fiscal year.

	1998	1997 ⁽¹⁾
	(in thousands of dollars)	
Maps		
Topographic maps	1,586	1,287
Aeronautical maps	352	405
Geographic maps	52	44
	1,990	1,736
Material		
Paper	233	
Plate	19	
Ink	29	
	281	
Total	2,271	1,736

⁽¹⁾ The printing unit was transferred to the Fund on April 1, 1997 from the Canada Communication Group.

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP equipment	672	490		1,162
Furniture	177	12		189
Instruments	3			3
Mechanical equipment	35			35
Office equipment	79			79
Vehicles	12			12
Printing equipment		988		988
Scientific equipment		281		281
Total	978	1,771		2,749
Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP equipment	340	141		481
Furniture	85	45		130
Instruments	2	1		3
Mechanical equipment	25	5		30
Office equipment	26	30		56
Vehicles	9	3		12
Printing equipment		127		127
Scientific equipment		1		1
Total	487	353		840

⁽¹⁾ Included in cost of sales is \$133,000 for amortization expenses (not applicable for 1996-97).

Geomatics Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Information by activity

	1998			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,322	742	595	5,659
External customers	6,270	3,416	1,312	10,998
Total revenues	10,592	4,158	1,907	16,657
Cost of sales	2,400	354		2,754
Income before direct and indirect expenses	8,192	3,804	1,907	13,903
Direct expenses	5,995	2,608	1,733	10,336
Indirect expenses	1,286	505	330	2,121
Total expenses	7,281	3,113	2,063	12,457
Net income (loss)	911	691	(156)	1,446
Identifiable assets				
Financial assets	4,826	1,280	1,098	7,204
Capital assets	594	1,302	13	1,909
Capital expenditures	431	1,330	10	1,771
Amortization	171	173	9	353

	1997			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	3,956	485	1,311	5,752
External customers	6,292	3,034	1,716	11,042
Total revenues	10,248	3,519	3,027	16,794
Cost of sales	2,445			2,445
Income before direct and indirect expenses	7,803	3,519	3,027	14,349
Direct expenses	5,118	2,963	2,561	10,642
Indirect expenses	1,672	338	315	2,325
Total expenses	6,790	3,301	2,876	12,967
Net income	1,013	218	151	1,382
Identifiable assets				
Financial assets	4,197	821	1,009	6,027
Capital assets	421	60	10	491
Capital expenditures	47			47
Amortization	182	12	3	197

For the segment products, the cost of sales refers only to map products while the cost of sale for the segment services refers only to the printing services offered to other Government departments.

7. Reserve for the replacement of printing presses

In order to ensure the continuity of the printing operations, the management of the fund has decided to establish a reserve of \$800,000 per year. This amount represents approximately the reimbursement which would have been made on a loan given to the presses had been replaced on April 1, 1997. At that time, the replacement value was estimated at \$12.8 million with a useful life of 25 years and an interest rate of 5 percent.

8. Contributed capital

The printing presses equipment have been re-evaluated at the market value as of April 1, 1997 (\$954,909 greater than book value). Also included in the contributed capital is an amount of \$48,714 which represents the book value for materials that were transferred at a nominal value of one dollar. This value is reflected into the Contributed Capital section of the Equity of Canada as per the directives received from Treasury Board Secretariat.

9. Fair value of financial instruments

The following method was used to determine the estimated fair value of short-term financial instruments. Accounts receivable and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying amount given that they will mature shortly.

10. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services (GTIS) Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed

regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

R. SPRAGUE

Director General, Finance
(Senior full-time financial officer)

J. C. STOBBE

Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)

September 10, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit		8,777	1,306	16,574
Add: items not requiring use of funds	7,957	13,327	6,400	6,782
Operating source of funds	7,957	22,104	7,706	23,356
Net capital acqui- sitions	(6,457)	(27,296)	(9,995)	(23,954)
Working capital change		9,052		(8,469)
Other items	(1,500)	(6,021)		(3,549)
Authority provided (used)		(2,161)	(2,289)	(12,616)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	11,883	14,504
Add: PAYE charges against the appropriation account after March 31	55,160	35,268
Less: amounts credited to the appropriation account after March 31	76,100	60,990
Net authority provided, end of year	(9,057)	(11,218)
Authority limit	64,000	64,000
Unused authority carried forward	73,057	75,218

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1998 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	75,366	64,830	Government of Canada	14,141	3,855
Outside parties	6,672	6,823	Outside parties		
	82,038	71,653	Accounts payable	41,499	31,450
Inventories	1,428	1,379	Accrued benefits	3,786	3,756
Prepaid expenses		77	Current portion of the		
Deferred charges	577		long-term debt (Note 5)	178	557
	84,043	73,109		59,604	39,618
Capital (Note 3)			Long-term		
At cost	74,442	47,889	Allowance for employee termination benefits	11,749	9,650
Less: accumulated amortization	25,380	16,134			
	49,062	31,755			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	11,883	14,504
			Accumulated surplus	49,869	41,092
				61,752	55,596
	133,105	104,864		133,105	104,864

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Telecommunication revenues	184,793	191,720
Cost of sales	160,262	161,571
Gross operating profit	24,531	30,149
Revenues—Informatics and other	220,201	183,505
Expenses		
Personnel (Note 7)	84,876	79,234
Provision for employee termination benefits	3,076	(25)
Telecommunications, freight and travel	8,456	9,638
Information	843	757
Professional and special services	83,032	58,375
Occupancy costs	8,025	7,686
Rentals	13,526	12,385
Purchased repairs and upkeep	12,363	12,123
Utilities, materials and supplies	4,212	4,051
Amortization	9,552	5,753
Interest on drawdown	520	101
All other expenditures	283	302
	228,764	190,380
Plus: charge backs from the Supply and Services Program for corporate and administrative services	6,929	6,700
Operating profit before other expenses	9,039	16,574
Other expenses		
Provision for compensation (Note 6)	262	
Net profit	8,777	16,574

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	41,092	24,518
Net profit	8,777	16,574
Balance, end of year	49,869	41,092

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit	8,777	16,574
Add:		
Provision for termination benefits	3,076	(25)
Provision for compensation	262	
Amortization of capital assets—Non-recoverable portion	9,625	5,753
Amortization of capital assets—Recoverable from OGD's	403	889
Amortization of deferred charges		128
Loss on disposal and adjustments to capital assets	(39)	37
	22,104	23,356
Working capital change	9,052	(8,469)
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(262)	(354)
Payments on and change in provision for employee termination benefits	(977)	(109)
Net financial resources provided by operating activities	29,917	14,424
Investing activities:		
Capital assets: (Note 3)		
Acquisitions	(27,296)	(23,954)
Net financial resources used by investing activities	(27,296)	(23,954)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	2,621	(9,530)
Accumulated net charge against the Fund's authority account, beginning of year	(14,504)	(4,974)
Accumulated net charge against the Fund's authority account, end of year	(11,883)	(14,504)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92*.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). In addition to providing telecommunications facilities and services, GTIS now provides information management and technology services for all federal departments and agencies. As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting.

Inventories

This account includes computer equipment held by a third party on behalf of GTIS Revolving Fund. The inventories are valued at cost.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1994 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

An expenditure which extends the economic life of an asset or increases its capacity is capitalized.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives, from the month the asset becomes operational on the following basis:

Assets	Estimated useful economic life
Automobiles	3 years
Office equipment	5 years
Furniture and fixtures	10 years

Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over a period of 3-5 years.

Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized over a 14 month period.

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Allowance for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the costs of these benefits are recorded in the accounts as they are earned by the employees.

Insurance

The Revolving Fund has a policy of not insuring its capital assets in accordance with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/adjustments	Balance at end of year
	(in thousands of dollars)			
Office equipment	43,147	26,540	(501)	69,186
Furniture and fixtures	1,141	282		1,423
Automobiles	111			111
Telecommunications equipment	3,490	474	(242)	3,722
	47,889	27,296	(743)	74,442
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/adjustments	Balance at end of year
	(in thousands of dollars)			
Office equipment	(13,060)	(9,505)	460	(22,105)
Furniture and fixtures	(616)	(119)	80	(655)
Automobiles	(109)	(1)		(110)
Telecommunications equipment	(2,349)	(403)	242	(2,510)
	(16,134)	(10,028)	782	(25,380)
Net	31,755		39	49,062

4. Transfer of capital assets and amortization

In fiscal year 1995, capital assets under the custodianship of the regional informatics groups of PWGSC were not transferred to the GTIS Revolving Fund at the time the regional informatics employees were transferred. These assets are still to be recorded in the GTIS Revolving Fund in the fiscal year ended March 31, 1998. This issue will be resolved when the assets are transferred out of the Fund on April 1, 1998 (see Note 9).

5. Current portion of long-term debt

The current portion of long-term debt is broken down as follows:

	1998	1997
	(in thousands of dollars)	
Allowance for employee termination benefits	178	206
Allowance for compensation		351
	178	557

6. Provision for compensation

The provision for compensation results from a Government policy requirement to record the estimated cost of termination benefits relating to early retirement and early departure incentives. As at April 1, 1997 the residual accrual for the allowance for compensation recorded in 1995-96 was \$351,000. During the year related payments totalling \$612,963 were made resulting in a current year charge of \$261,963.

7. Workforce adjustment

Workforce adjustment costs of \$1,916,545 paid during 1997-98, and \$2,948,047 paid during 1996-97 were applied to the following liability accounts:

	1998	1997
	(in thousands of dollars)	
Allowance for compensation	613	2,057
Allowance for employee termination benefits	1,005	724
Accrued benefits	298	167
	1,916	2,948

8. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets and liabilities for termination benefits were assumed by the GTIS Revolving Fund. From April 1, 1994, an amount of \$5,627,596 representing net liabilities assumed by the Fund was charged to the Fund's accumulated net charge against the Fund's authority. Assets and liabilities were assumed at their estimated net book value.

	(in thousands of dollars)
Assets:	
Capital assets (net of amortization)	2,551
Liabilities:	
Allowance for employee termination benefits	8,179
Net liabilities assumed	5,628

Government Telecommunications and Informatics Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

9. Subsequent event - Transfer of operations

Effective April 1, 1998, a portion of the current Information Management / Information Technology Common Services Business Line has been transferred to the Operational Support Business Line and will be funded through a Net Vote rather than the GTIS Revolving Fund. Also, effective April 1, 1998, the Enquiries Canada and Information Delivery Services (IDS) have been transferred to the Communications Coordination Services Branch of PWGSC. The operating results for fiscal year 1997-98 for the portion relating to the transferred operations are as follows:

	(in thousands of dollars)
Revenues	220,018
Operating costs	208,834
Net profit	<u>11,184</u>

The assets and liabilities of the transferred business segment are not determinable at this time.

10. Related party transactions

Through common ownership, the GTIS Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

11. Uncertainty due to the Year 2000 issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain at this time that all aspects of the Year 2000 issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved in the future.

12. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

MARINA DARVEAU

Chief, Financial Administration
(Senior full-time financial officer)

MARYSE CHARBONNEAU

Director, Administration
(Senior financial officer)

June 5, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998

	1998		1997	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation		(59,102)		(70,633)
Less: items not requiring use of funds		(580)		523
Operating source of funds	(61,106)	(59,682)	(64,809)	(70,110)
Net capital acquisitions		(1,035)		(2,681)
Authority used	(61,106)	(60,717)	(64,809)	(72,791)
Statutory authority				
Working capital change	(375)	202	(375)	(807)
Other items		(3)		904
Authority used	(375)	199	(375)	97
Total authority used	(61,481)	(60,518)	(65,184)	(72,694)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998

	1998	1997
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority	5,661	9,428
Add: PAYE charges against the credit account after March 31	8,362	8,233
Less: amounts credited to the credit account after March 31	333	448
Net authority used, end of year	13,690	17,213
Authority limit	25,000	25,000
Unused authority carried forward	11,310	7,787

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1998 and the statements of operations, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *National Film Act* and the by-laws of the Board.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1998

BALANCE SHEET AS AT MARCH 31

	1998	1997		1998	1997
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	153,906	40,720	Accounts payable		
Accounts receivable			Government of Canada	934,590	3,264,341
Government of Canada	186,383	104,616	Outside parties	5,689,407	4,899,752
Outside parties	3,712,116	3,290,313	Accrued salaries and vacations	963,502	914,424
Inventories (Note 3)	527,071	682,453	Advances on productions	200,292	49,024
Deposits	373,462	304,157	Obligation for employee termination		
Prepaid expenses	307,803	551,303	benefits (Note 5)	2,355,906	5,450,871
	5,260,741	4,973,562		10,143,697	14,578,412
Capital assets (Note 4)			Long-term liabilities		
Cost	42,168,929	47,695,075	Obligation under capital leases		
Less: accumulated amortization	31,534,063	33,737,250	(Note 6)	268,386	91,311
	10,634,866	13,957,825	Provision for employee termination		
			benefits	3,692,350	3,882,914
				3,960,736	3,974,225
				14,104,433	18,552,637
			Commitments and contingencies (Notes 12 and 13)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	5,661,070	9,427,287
			Accumulated deficit (Note 8)	(3,869,896)	(9,048,537)
				1,791,174	378,750
	15,895,607	18,931,387		15,895,607	18,931,387

Approved by Management:

MARYSE CHARBONNEAU

Director, Administration

SANDRA MACDONALD

Government Film Commissioner

Approved by the Board:

CHERRY E. KARPYSHIN

Member

PATRICIA O'BRIEN

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	1998	1997
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,394,746	31,475,909
Sponsored production	962,207	891,210
Marketing of films and other forms of visual presentations	4,624,353	4,444,072
	32,981,306	36,811,191
French programming		
Production of films and other forms of visual presentations		
Board's program	15,916,422	20,036,082
Sponsored production	327,542	784,830
Marketing of films and other forms of visual presentations	2,383,906	2,395,809
	18,627,870	23,216,721
International programming		
Marketing of films and other forms of visual presentations	2,215,387	2,131,248
General services		
Distribution and other services	6,021,006	6,506,915
Research and development	919,715	750,385
	6,940,721	7,257,300
Management and administration	6,460,265	6,912,100
Cost of operations before employee termination benefits	67,225,549	76,328,560
Employee termination benefits (Note 5)	303,959	2,715,615
Cost of operations after employee termination benefits	67,529,508	79,044,175
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	962,207	891,210
French programming	327,542	784,830
Film prints, rentals and royalties		
Canadian distribution	3,259,705	2,468,092
International distribution	2,802,955	2,986,571
Services and miscellaneous	1,075,551	1,281,057
	8,427,960	8,411,760
Net cost of operations for the year	59,101,548	70,632,415

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31

	1998	1997
	\$	\$
Balance, beginning of year	9,048,537	14,626,036
Net cost of operations for the year	59,101,548	70,632,415
	68,150,085	85,258,451
Parliamentary appropriation—Operations	(64,280,189)	(76,209,914)
Balance, end of year	3,869,896	9,048,537

STATEMENT OF CHANGES IN FINANCIAL
POSITION
FOR THE YEAR ENDED MARCH 31

	1998	1997
	\$	\$
Operating activities		
Net cost of operations for the year	(59,101,548)	(70,632,415)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	4,501,456	5,993,297
Lost on disposal of capital assets	98,196	106,713
Decrease in the obligation for supplementary termination benefits	(3,350,000)	(3,450,000)
Decrease in the provision for regular employee termination benefits	(1,780,564)	(2,086,268)
Decrease in the provision of accrued vacations	(48,077)	(41,230)
	(59,680,537)	(70,109,903)
Increase (decrease) in the funded components of working capital	202,152	(807,247)
	(59,478,385)	(70,917,150)
Investing activities		
Acquisition of capital assets	(1,521,955)	(3,058,949)
Acquisition under capital leases	(370,473)	(94,798)
Proceeds from disposal of capital assets	615,735	460,734
	(1,276,693)	(2,693,013)
Financing activities		
Parliamentary appropriation	60,716,124	72,790,837
Decrease in the net book value of capital assets, net of obligation under capital leases	3,564,065	3,419,077
	64,280,189	76,209,914
Obligation under capital leases	370,473	94,798
Payments on obligations under capital leases	(129,367)	(82,718)
	64,521,295	76,221,994
Accumulated net charge against the Revolving Fund's authority		
Decrease for the year	(3,766,217)	(2,611,831)
Balance, beginning of year	9,427,287	12,039,118
Balance, end of year	5,661,070	9,427,287

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

Through a revolving fund, a permanent authority from Parliament allows the Board to make payments out of the Consolidated Revenue Fund for working capital, and for interim financing of operating costs and of capital asset acquisitions, and to record the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$25 million. A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The appropriation is recorded in the financial year to which it applies and any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	from 5 to 10 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

The Board has a collection of nearly 20,000 audiovisual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have not a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

Leasehold improvements are charged to operations as incurred.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total pension obligation of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	1998	1997
	\$	\$
Materials and supplies	386,262	566,643
Film prints and other forms of visual presentations	140,809	115,810
	<u>527,071</u>	<u>682,453</u>

4. Capital assets

Cost	Balance, beginning of year	Acquisi- tions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	31,704,082	808,041	5,913,686	26,598,437
Data processing equipment	12,882,060	1,012,375	966,996	12,927,439
Office furniture	1,856,542	21,797	193,814	1,684,525
Office equip- ment	1,179,434	50,215	340,525	889,124
Rolling stock	72,956		3,553	69,403
Collection	1			1
	<u>47,695,075</u>	<u>1,892,428</u>	<u>7,418,574</u>	<u>42,168,929</u>
Accumulated amortization	Balance, beginning of year	Amortiza- tion	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	24,359,356	2,851,963	5,322,284	21,889,035
Data processing equipment	7,297,726	1,307,689	860,003	7,745,412
Office furniture	1,142,376	153,599	193,814	1,102,161
Office equip- ment	866,896	186,971	324,989	728,878
Rolling stock	70,896	1,234	3,553	68,577
Collection				
	<u>33,737,250</u>	<u>4,501,456</u>	<u>6,704,643</u>	<u>31,534,063</u>

The above assets include equipment under capital leases for a total value of \$618,602 (1997—\$696,474) less accumulated amortization of \$92,343 (1997—\$381,999).

5. Employee termination benefits

In 1995-96, the Board approved a downsizing plan to cope with budgetary restraints imposed by the federal government. The Board established early retirement and departure incentive programs with the same conditions as available in the federal departments deemed most affected by staff cuts. These programs offer supplementary benefits in addition to the regular termination benefits. The current year expenses include \$303,959 in additional expenses (1997—\$2,715,615) related to these programs.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The short-term obligation in the balance sheet includes:

	1998	1997
	\$	\$
Funded in current year	2,205,906	360,871
To be funded next year		
Obligation for supplementary benefits		3,350,000
Provision for regular benefits	150,000	1,740,000
	<u>2,355,906</u>	<u>5,450,871</u>

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$618,602 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$129,367 for the year ended March 31, 1998, including interest of \$29,645 were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
1999	186,546
2000	178,672
2001	108,024
	<u>473,242</u>
Less: interest	48,713
	<u>424,529</u>
Short-term portion	156,143
Long-term portion	268,386

7. Accumulated net charge against the Revolving Fund's authority

	1998	1997
	\$	\$
Net book value of capital assets	10,634,866	13,957,825
Funded components of working capital	(4,549,267)	(4,347,115)
Obligation under capital leases	<u>(424,529)</u>	<u>(183,423)</u>
	<u>5,661,070</u>	<u>9,427,287</u>

8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by parliamentary appropriation in the year in which they are paid:

	1998	1997
	\$	\$
Accrued vacations	27,546	75,623
Employee termination benefits		
Obligation for supplementary benefits		3,350,000
Provisions for regular benefits		
Short-term	150,000	1,740,000
Long-term	3,692,350	3,882,914
	<u>3,869,896</u>	<u>9,048,537</u>

9. Expenses

	1998	1997
	\$	\$
Salaries and benefits	30,173,431	34,297,496
Professional and special services	8,802,448	8,105,568
Rentals	7,060,031	9,904,545
Amortization	4,501,456	5,993,297
Transportation and communication	4,023,955	4,266,548
Materials and supplies	3,477,978	3,484,613
Cash financing in coproductions	3,090,403	3,533,953
Contracted film production and laboratory processing	2,658,012	3,611,499
Repairs and upkeep	1,423,176	915,010
Information	957,117	879,719
Loss on disposal of capital assets	98,196	106,713
Miscellaneous	959,346	1,229,599
	<u>67,225,549</u>	<u>76,328,560</u>
Employee termination benefits (Note 5)	303,959	2,715,615
	<u>67,529,508</u>	<u>79,044,175</u>

10. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

11. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,050,000 (1997—\$7,900,000).

National Film Board—Concluded**NOTES TO FINANCIAL STATEMENTS—Concluded****12. Commitments**

The Board has long-term lease agreements for premises and equipment. The most important of these agreements has been concluded with PWGSC for premises until 2013. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
1999	6,213,000	361,000	6,574,000
2000	6,122,000	67,000	6,189,000
2001	5,929,000	51,000	5,980,000
2002	5,333,000	43,000	5,376,000
2003	4,509,000	9,000	4,518,000
	<u>28,106,000</u>	<u>531,000</u>	<u>28,637,000</u>

From the amount of \$28,106,000 for the lease for premises, agreements have been signed for \$396,000 with outside parties and \$27,710,000 with PWGSC.

13. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities for the Board.

14. Uncertainty due to the Year 2000 Issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1998.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed

regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion, which has been appended to these financial statements.

Approved by:

R. SPRAGUE

*Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service
(Senior financial officer)*

September 10, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss)	(685)	(6,020)	33	2,493
Add: items not requiring use of funds	905	1,887	577	13
Operating use of funds	220	(4,133)	610	2,506
Net capital acqui- sitions	(555)	(567)	(632)	(193)
Working capital change		(2,258)		5,030
Other items		(1,196)		(5,779)
Authority provided (used)	(335)	(8,154)	(22)	1,564

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	21,798	51,973
Add: PAYE charges against the appropriation account after March 31	10,423	11,854
Less: amounts credited to the appropriation account after March 31	19,661	21,106
Net authority used, end of year	12,560	42,721
Authority limit	200,000	200,000
Unused authority carried forward	187,440	157,279

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 1998 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Optional Services Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving Funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers
Chartered Accountants

Ottawa, Canada
July 31, 1998

BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	16,346	18,389	Government of Canada	4,177	3,788
Outside parties (net)	6,207	3,450	Outside parties	8,764	9,939
	22,553	21,839	Accrued benefits	475	481
Net investment in leases		23		13,416	14,208
Inventories (Note 2)	1,673	898			
	24,226	22,760	Long-term		
Capital (Notes 3 and 4)			Provision for employee termination benefits	2,652	2,211
At cost	4,446	3,652			
Less: accumulated amortization	2,806	2,019			
	1,640	1,633			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	21,798	51,973
			Accumulated deficit	(12,000)	(43,999)
				9,798	7,974
	25,866	24,393		25,866	24,393

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Sales	100,155	87,743
Cost of sales	77,937	67,114
Gross profit on sales	22,218	20,629
Operating expenses		
Personnel	12,456	10,919
Workforce adjustment	1,172	609
Provision for employee termination benefits		
benefits	1,318	(421)
Professional and special services	1,652	918
Accommodation	3,517	3,260
Repairs, supplies and miscellaneous	1,087	376
Freight	179	162
Interest on drawdown and		
other	2,363	17
Information	386	204
Postage	990	189
Travel and removal	146	138
Amortization	514	433
Communications	361	354
Tenant services	2	39
Loss on disposal of capital assets	55	1
Rentals	132	101
	26,330	17,299
Plus:		
Charge backs from the Supply		
and Services Program for corporate		
and administrative services	1,677	1,443
	28,007	18,742
Operating (loss) contribution before		
other revenues and expenses	(5,789)	1,887
Other revenues and expenses		
Adjustment on inventories		21
Miscellaneous revenues (expenses)	(231)	585
	(231)	606
Net profit (loss)	(6,020)	2,493

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	(43,999)	(46,492)
Net profit (loss)	(6,020)	2,493
Write off - SIS Accumulated Deficit (Note 5)	38,019	
Balance, end of year	(12,000)	(43,999)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit (loss)	(6,020)	2,493
Add:		
Provision for employee termination benefits	1,318	(421)
Amortization	514	433
Loss on disposal of capital assets	55	1
	(4,133)	2,506
Working capital change	(2,258)	5,030
Changes in other assets and liabilities:		
Payments on/changes to employee		
termination benefits	(877)	(175)
Net financial resources (used) provided by		
operating activities	(7,268)	7,361
Investing activities:		
Capital assets:		
Acquisitions/Net transfer	(567)	(193)
Disposals/adjustments	(9)	(6)
Net financial resources (used) provided by		
investing activities	(576)	(199)
Financing activities:		
Write off - SIS Accumulated Deficit	38,019	
Net financial resources		
provided by financing activities	38,019	
Net financial resources provided and change		
in the accumulated net charge against the Fund's		
authority account, during the year	30,175	7,162
Accumulated net charge against the Fund's		
authority account, beginning of year	(51,973)	(59,135)
Accumulated net charge against the Fund's		
authority account, end of year	(21,798)	(51,973)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of Section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and Section 6(d) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' benchmarking and software brokerage programs; the Vaccine Program; the Supplier Promotion Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of Section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

All the functions of the OSRF prior to April 1, 1992 were under the Supply Revolving Fund (SRF) which was wound up as at March 31, 1992 in accordance with the authority provided in 1991-92 Supplementary Estimates.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Interest on drawdown

Interest is charged to the Revolving Fund on the balance of the accumulated net charge against the Fund's authority minus the Accounts receivable. The interest is accrued on a monthly basis at a rate set by the Department of Finance.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included.

Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The liability for the payment of pensions is against the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Provision for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the estimated cost of these benefits are recorded in the accounts as they are earned by the employees.

Insurance

The Revolving Fund has a policy of not insuring its capital assets in accordance with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital Assets and Accumulated Amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ adjustments	Transferred in	Balance at end of year
(in thousands of dollars)					
Leasehold improve- ments	128		5	357	490
Furniture and equipment	583		(115)	34	502
EDP equipment	1,781	82	63	232	2,158
Automotive	190	23	22		235
Warehouse equipment	970	40	51		1,061
	3,652	145	26	623	4,446
(in thousands of dollars)					
Accumulated amortization	Balance at beginning of year	Current year amor- tization	Disposals/ adjustments	Transferred in	Balance at end of year
(in thousands of dollars)					
Leasehold improve- ments	5	44	20		69
Furniture and equipment	218	54	(21)	12	263
EDP equipment	870	329	44	189	1,432
Automotive	164	15	25		204
Warehouse equipment	762	72	4		838
	2,019	514	72	201	2,806
Net	1,633		(46)	422	1,640

4. Assumed Assets and Liabilities

With the establishment of the Optional Services Revolving Fund (OSRF) as at April 1, 1992 and the transfer of Canada Communication Group's procurement segment-PRPCS to the Supply Operations Branch effective April 1, 1994, the respective amounts of \$21,678,024 and \$620,436, totalling \$22,298,460, representing net assets assumed over liabilities, were charged to the Fund's Accumulated Net Charge Against the Fund's Authority (ANCAFA). Included in the assets and liabilities assumed were liabilities of \$3,328,575 for employee termination benefits earned prior to April 1, 1992.

Effective April 1, 1997, the Publishing Division of Canada Communication Group (editing and composition of the Canada Gazette, Crown Copyright Administration, Depository Services Program) was transferred to the Communications Coordination Services Branch division of the OSRF and charged to the ANCAFA. The capital assets, amortization and estimated liabilities were assumed as follows:

	1998 (in thousands of dollars)
Assets:	
Capital assets at cost	632
Accumulated amortization	201
	431
Inventories	993
	1,424
Liabilities:	
Accrued salaries and benefits	138
Provision for employee termination benefits	158
	296
Equity of Canada:	
Net assets assumed	1,128
	1,424

Capital assets transferred in, per Note 3, differ by \$9,000 because some assets transferred from CCG were lower than the \$1,000 capitalization limit established by the OSRF, and accordingly were expensed.

5. Stocked Item Supply (SIS) closure

The February 1995 Federal Budget announced the closure of Stocked Item Supply as a Warehousing and Distribution System within the Federal Government. The SIS Board of Management decided on an orderly phase-out of the sub-activity over an eight (8) month period in order to minimize the net loss resulting from the closure. This sub-activity was closed effective April 1, 1996. However, the drawdown has accumulated interest charges against the OSRF for the current fiscal year.

Results of operation net of the discontinued SIS operation are as follows:

	1998	1997
(in thousands of dollars)		
Net operating gain (loss)		
including discontinued SIS operation	(5,465)	2,493
Discontinued SIS operation	(1,600)	(242)
Net profit (loss)	(3,865)	2,735

During the year, the Treasury Board approved the write-off of the March 31, 1997 accumulated deficit of SIS. This has resulted in a reduction of the accumulated net charges against the Fund's authority and the Fund's accumulated deficit of \$38,019,000.

Optional Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Workforce adjustment

Workforce adjustment costs of \$2,168,516 paid during 1997-98, and \$800,936 paid during 1996-97 were applied to the following accounts:

	1998	1997
	(in thousands of dollars)	
Workforce adjustment	1,172	609
Allowance for employee termination benefits	917	175
Accrued benefits	79	17
	<u>2,168</u>	<u>801</u>

7. Contractual commitments

The Optional Services Revolving Fund leases its premises under operating leases. The current annual commitments are approximately \$3,389,000. The leases have varying expiry dates to 2007.

8. Related party transactions

Through common ownership, the Optional Services Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Optional Services Revolving Fund enters into transactions with these entities in the normal course of business.

9. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the OSRF ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the OSRF, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

10. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Parks Canada Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS
*Assistant Deputy Minister
Corporate services*

CLAUDE CARON
*Director general
Financial Management*

August 28, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net loss for the year	198	(232)	578	(643)
Add: items not requiring use of funds	(984)	1,007	1,066	874
Operating source of funds	(786)	775	1,644	231
Net capital acqui- sitions	1,342	(1,169)	(2,600)	(2,956)
Working capital change		270		(923)
Other items		(231)		923
Authority used during the year	556	(355)	(956)	(2,725)

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated charge against the Fund's authority	5,923	5,794
Add: charges against the appropriation account after March 31	237	78
Less: amounts credited to the appropriation account after March 31	177	245
Net authority used, end of year	5,983	5,627
Authority limit	8,000	8,000
Unused authority carried forward	2,017	2,373

Parks Canada Enterprise Units Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1998
(in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	177	245	Government of Canada	123	58
			Outside parties	140	20
Capital (Note 3)			Benefits payable	12	
Plant and equipment at cost	12,540	11,371	Allowance for employee termination benefits	8	6
Less: accumulated amortization	2,825	1,861		283	84
	9,715	9,510	Long-term		
			Allowance for employee termination benefits	137	96
			EQUITY OF CANADA		
			Contributed capital	5,005	5,005
			Accumulated net charge against the Fund's authority	5,923	5,794
			Accumulated deficit	(1,456)	(1,224)
				9,472	9,575
				9,892	9,755
	9,892	9,755			

The accompanying notes are an integral part of the financial statements.

Parks Canada Enterprise Units Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Admissions.....	2,974	2,619
Green fees.....	596	435
Rentals.....	473	359
Concession rents.....	168	90
Other.....	39	69
Total revenues.....	4,250	3,572
Direct costs		
Salaries and employee benefits.....	1,868	1,805
Amortization.....	804	746
Utilities, materials and supplies.....	391	351
Purchased repairs and upkeep.....	166	79
Information.....	120	45
Parks administrative costs.....	91	38
Transportation and communication.....	69	76
Interest.....	63	36
Amortization.....	141	72
Professional and special services.....	60	200
Miscellaneous expenditures.....	45	25
Services purchased from Parks.....	42	70
Provision for employee termination benefits.....	36	33
Building construction.....		120
Total direct costs.....	3,896	3,696
Contribution margin.....	354	(124)
Overhead costs		
Other.....	273	199
Salaries and employee benefits.....	177	182
Interest on drawdown.....	110	115
Amortization.....	19	19
Provision for employee termination benefits.....	7	4
Total overhead costs.....	586	519
Net loss.....	(232)	(643)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss.....	(232)	(643)
Add:		
Provision for termination benefits.....	43	37
Amortization.....	964	837
	775	231
Changes in current assets and liabilities.....	270	(923)
Net financial resources provided by operating activities.....	1,045	(692)
Investing activities:		
Capital assets:		
Purchased.....	(1,169)	(2,719)
Contributed.....		(237)
Net financial resources used by investing activities.....	(1,169)	(2,956)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year.....	(124)	(3,648)
Accumulated net charge against the Fund's authority account, beginning of year.....	(5,799)	(2,146)
Accumulated net charge against the Fund's authority account, end of year.....	(5,923)	(5,794)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance at beginning of year.....	(1,224)	(581)
Net loss for the year.....	(232)	(643)
Balance, end of year.....	(1,456)	(1,224)

The accompanying notes are an integral part of the financial statements.

Parks Canada Enterprise Units Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Buildings	5 to 40 years
Computers	3 years
Furniture and fixtures	5 to 10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Machinery and equipment	1 to 10 years
Tees and loader	4 to 30 years
Vehicles	1 to 8 years

Pension plan

Employees of the Parks Canada Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Units prior to April 1, 1994 and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Buildings	9,378	1,112		10,490
Irrigation system and minor buildings	615			615
Machinery and equipment	413	57		470
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	242			242
Vehicles	78			78
Computers	20			20
	11,371	1,169		12,540
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Buildings	1,643	771		2,414
Furniture and fixtures	88	38		126
Machinery and equipment	48	89		137
Vehicles	30	22		52
Irrigation system and minor buildings	25	25		50
Computers	16	8		24
Greens and bridges	10	10		20
Tees and loader	1	1		2
	1,861	964		2,825

**Parks Canada Enterprise Units
Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****4. Early retirement incentive**

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Highlands Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

Parks Canada Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the second year of operation of the Parks Canada Townsites Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS

*Assistant Deputy Minister
Corporate Services*

FRANCES J. CAMERON

*A/Director General
Financial Management*

July 15, 1998

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net loss for the year	1,548	(735)	2,379	(154)
Add: items not requiring use of funds	2,607	2,428	2,471	2,482
Operating source of funds	4,155	1,693	4,850	2,328
Net capital acqui- sitions	(6,652)	(2,015)	(5,903)	(2,729)
Working capital change		67		(209)
Other items		(67)		209
Authority used	(2,497)	(322)	(1,053)	(401)

The accompanying notes are an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Credit balance in the accumulated charge against the Fund's authority	865	610
Less: amounts credited to the appropriation account after March 31	142	209
Net authority used, end of year	723	401
Authority limit	10,000	10,000
Unused authority carried forward	9,277	9,599

The accompanying notes are an integral part of these financial statements.

Parks Canada Townsites Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		4	Outside parties		150
Outside parties	142	355	Long-term		
	142	359	Allowance for employee termination benefits .	110	57
Capital (Note 3)			EQUITY OF CANADA		
Cost	55,552	53,537	Contributed capital (Note 4)	50,808	50,808
Less: accumulated amortization	4,800	2,425	Accumulated net charge against the Fund's		
	50,752	51,112	authority	865	610
			Accumulated deficit	(889)	(154)
				50,784	51,264
				50,894	51,471
	50,894	51,471			

The accompanying notes are an integral part of these financial statements.

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1998** (in thousands of dollars)

	1998	1997
Revenues		
Water, sewer and garbage services	1,969	1,558
Streetworks	103	103
Portable cabins	379	375
Business licenses	300	172
Parks facilities service fees	354	454
Municipal equivalent subsidy	430	1,632
Parks transition subsidies	2,595	2,846
Miscellaneous	195	47
	6,325	7,187
Expenses		
Salaries and employee benefits	2,773	2,976
Provision for employee termination benefits ..	53	57
Transportation and communication	88	29
Information	8	5
Professional and special services	905	466
Rentals	30	2
Purchased repairs and upkeep	63	39
Utilities, materials and		
supplies	747	776
Miscellaneous	14	566
Amortization	2,375	2,425
Interest	4	
	7,060	7,341
Net loss	(735)	(154)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACCUMULATED DEFICIT **FOR THE YEAR ENDED MARCH 31, 1998** (in thousands of dollars)

	1998	1997
Balance, beginning of year, unadjusted	(154)	
Net loss for the year	(735)	(154)
Balance, end of year	(889)	(154)

The accompanying notes are an integral part of these financial statements.

Parks Canada Townsites Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss before extraordinary items	(735)	(154)
Add:		
Provision for termination benefits	53	57
Amortization	2,375	2,425
	1,693	2,328
Changes in current assets and liabilities	67	(209)
Net financial resources provided by operating activities	1,760	2,119
Investing activities:		
Capital assets:		
Purchased	(2,015)	(2,729)
Net financial resources used by investing activities	(2,015)	(2,729)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(255)	(610)
Accumulated net charge against the Fund's authority account, beginning of year	(610)	
Accumulated net charge against the Fund's authority account, end of year	(865)	(610)

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1 (2)(b) of the Financial Administration Act, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Townsites including authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized commencing on the month following their acquisition on a straight line basis over their estimated useful lives as follows:

Water distribution equipment	20 to 50 years
Storm sewer, sewer and drainage systems	10 to 50 years
Garbage facilities	6 to 50 years
General municipal equipment	10 to 60 years

Pension plan

Employees of the Parks Canada Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

Parks Canada Townsites Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 1997	Acquisi- tions	Disposals	Balance at March 31, 1998
(in thousands of dollars)				
Water distribution equipment	3,242	504		3,746
Storm sewer, sewer and drainage systems . .	16,557	1,007		17,564
Garbage facilities	546			546
General municipal equipment	33,192	504		33,696
	<u>53,537</u>	<u>2,015</u>		<u>55,552</u>
Accumulated amortization	Balance at April 1, 1997	Amortiza- tion	Decrease	Balance at March 31, 1998
(in thousands of dollars)				
Water distribution equipment	239	245		484
Storm sewer, sewer and drainage systems . .	667	609		1,276
Garbage facilities	71	71		142
General municipal equipment	1,448	1,450		2,898
	<u>2,425</u>	<u>2,375</u>		<u>4,800</u>

Note: Amortization was calculated on the cost of assets in the month following acquisition.

4. Contributed capital book value

The contributed capital book value of the assets related to the Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The \$51 million total book value for contributed capital was composed of approximately \$36 million for assets within their first life-cycle and \$15 million for assets beyond their first life-cycle.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Financial and Administrative Services Directorate of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

M. S. CONWAY

*Director General,
Client Services Bureau
(Senior full-time financial officer)*

L. EDWARDS

*Assistant Deputy Minister,
Corporate Services Branch
(Senior financial officer)*

June 23, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(4,836)	5,682	1,820	6,341
Add: items not requiring use of funds	1,866	3,003	1,951	1,641
Operating source of funds	(2,970)	8,685	3,771	7,982
Net capital acquisitions	(203)	(8,807)	(37)	(5,921)
Working capital change	(7,997)	3,299	(6,036)	1,968
Other items		(4,183)		(1,660)
Authority provided (used)	(11,170)	(1,006)	(2,302)	2,369

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority account	(31,913)	(29,405)
Add: PAYE charges against the appropriation account after March 31	7,402	3,920
Less: amounts credited to the appropriation account after March 31	194	225
Net authority provided, end of year	(24,705)	(25,710)
Authority limit	4,000	4,000
Unused authority carried forward	28,705	29,710

Passport Office Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

ASSETS	1998	1997	LIABILITIES	1998	1997
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	263	133	Government of Canada	2,120	1,069
Outside parties	132	237	Outside parties		
Inventories, at cost and average cost (Note 3)	2,127	1,651	Accounts payable	5,616	2,280
Prepaid expenses	48	88	Vacation pay	887	923
	2,570	2,109	Contractors' holdbacks	136	623
Long-term receivable			Current portion of the provision for employee		
Capital (Note 4)			termination benefits	236	143
At cost	13,296	12,093	Deferred revenues	327	523
Less: accumulated amortization	9,538	8,492		9,322	5,561
	3,758	3,601	Long-term		
Other capital assets (Note 4)			Provision for employee termination benefits	4,466	3,206
Technology Enhancement Plan Project	16,101	12,477			
Other capital projects	3,953		EQUITY OF CANADA		
	20,054	12,477	Accumulated net charge against the Fund's		
			authority	(31,913)	(29,405)
			Accumulated surplus	44,507	38,825
				12,594	9,420
	26,382	18,187		26,382	18,187

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Fees earned	54,033	48,721
Miscellaneous revenues	216	39
	54,249	48,760
Operating expenses		
Salaries and employee benefits	23,954	21,092
Passport materials and application forms	5,272	5,059
Passport operations at missions		
abroad	4,447	4,447
Accommodation	3,329	3,367
Professional and special services	2,404	2,225
Provision for employee termination benefits	1,930	399
Freight, express and cartage	1,778	1,606
Printing, stationery and supplies	1,199	832
Telecommunications	1,128	1,134
Amortization	1,071	1,190
Travel and removal	715	433
Information	437	145
Repair and maintenance	438	242
Miscellaneous expenses	247	16
Rentals	176	130
Postal services and postage	40	50
Loss on disposal of capital assets	2	52
	48,567	42,419
Net profit	5,682	6,341

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year as previously reported	38,825	32,484
Net profit for the year	5,682	6,341
Balance, end of year	44,507	38,825

Passport Office Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit for the year	5,682	6,341
Add:		
Provision for termination benefits	1,930	399
Amortization	1,071	1,190
Loss on disposal of capital	2	52
	8,685	7,982
Changes in current assets and liabilities	3,299	1,968
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(669)	(215)
Net financial resources provided by operating activities	11,315	9,735
Investing activities:		
Capital		
Purchased	(8,807)	(5,921)
Net financial resources used by investing activities	(8,807)	(5,921)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,508	3,814
Accumulated net charge against the Fund's authority account, beginning of year	29,405	25,591
Accumulated net charge against the Fund's authority account, end of year	31,913	29,405

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight-line basis over 5 years starting at the completion of the project estimated to be in 1998-99. All project costs for the other capital projects will be amortized on a straight-line basis over the useful life of the project.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The cost of the benefits has been adjusted this year to include the portion of the liability from the start date of employment. The impact of this change in estimate is an additional cost of \$973,017.

Passport Office Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(c) Revenue recognition

Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represents fees received for which the services have not yet been provided as of March 31, 1998.

3. Inventories

	1998	1997
	(in thousands of dollars)	
Materials and supplies	1,996	1,443
Work in process	131	208
	<u>2,127</u>	<u>1,651</u>

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	(in thousands of dollars)			
Leasehold				
improvements	3,143	152		3,295
Furniture	2,212	178	2	2,388
EDP equipment	4,320	850	18	5,152
Other machine and equipment	2,418	50	7	2,461
	<u>12,093</u>	<u>1,230</u>	<u>27</u>	<u>13,296</u>
Accumulated amortization	Balance at beginning of year	Amorti- zations	Disposal	Balance at end of year
	(in thousands of dollars)			
Leasehold				
improvements	3,004	189		3,193
Furniture	762	136	2	896
EDP equipment	3,140	572	18	3,694
Other machine and equipment	1,586	174	6	1,754
	<u>8,492</u>	<u>1,071</u>	<u>26</u>	<u>9,537</u>
Other capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	(in thousands of dollars)			
Technology enhancement plan project	12,477	3,624		16,101
Other capital projects		3,953		3,953
	<u>12,477</u>	<u>7,577</u>		<u>20,054</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long term leases which expire between March 31, 1997 and April 30, 2000.

Accommodation expense and tenant services consisted of:

	1998	1997
	(in thousands of dollars)	
Rentals	3,330	3,367
Tenant services	235	93
	<u>3,565</u>	<u>3,460</u>

6. Contingent liability

On April 15, 1993 a production contract was awarded to a company which quoted on the basis of a firm price per unit. The company has indicated that subsequent to this award, a number of events beyond its control significantly altered its production costs. The company was able eventually to resolve these difficulties, but has decided to claim against the Passport Office for the additional costs. The case was settle in the amount of \$121,446 instead of \$84,500 which was the amount of the claim that was previously reported.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets

under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

R. SPRAGUE
Director General, Finance
(Senior Full-time Financial Officer)

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service
(Senior Financial Officer)

September 10, 1998

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net revenue for the year	19,599	18,644		37,903
Working capital change		(929)		(1,157)
Other Items		(871)		(596)
Authority provided	19,599	16,844		36,150

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority	(2,914)	(3,843)
Add: PAYE charges against the appropriation account after March 31	1,467	596
Net authority provided, end of year	(1,447)	(3,247)
Authority limit	5,000	5,000
Unused authority carried forward	6,447	8,247

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 1998 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Work in process	3,553	1,970	Accounts payable		
			Government of Canada	1,467	813
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,914)	(3,843)
			Accumulated surplus	5,000	5,000
				2,086	1,157
	3,553	1,970		3,553	1,970

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Sale of real property	22,023	41,624
Operating expenses		
Fees paid	1,894	2,807
Disbursements	1,485	914
	3,379	3,721
Net revenue for the year	18,644	37,903

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net revenue for the year	18,644	37,903
Working capital change	(929)	(1,157)
Net financial resources provided by operating activities	17,715	36,746
Financing activities:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(18,644)	(32,903)
Net financial resources used by financing activities	(18,644)	(32,903)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(929)	3,843
Accumulated net charge against the Fund's authority account, beginning of year	3,843	
Accumulated net charge against the Fund's authority account, end of year	2,914	3,843

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1998	1997
Balance, beginning of year	5,000	
Net revenue for the year	18,644	37,903
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(18,644)	(32,903)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statement.

Real Property Disposition Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1998

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

Revenue recognition

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown.

Expense recognition and recording

Fee expenses are recorded in the fiscal year in which a real property has been disposed.

Disbursements are recorded as invoiced by the Real Property Services Revolving Fund, and include items such as legal fees, appraisals, and surveys.

Work in process

Work in process includes deposits received and disbursements incurred for services performed or goods delivered relating to the transactions not yet closed.

3. Uncertainty due to Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

R. SPRAGUE

*Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service
(Senior financial officer)*

September 10, 1998

Real Property Services Revolving Fund— Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss): (Note 1)				
Operations	2,589	(37,251)	(2,589)	(20,255)
Special initiatives				
Activities in support of broader Government objectives	(2,589)	(2,589)	(2,589)	(2,589)
		(39,840)	(5,178)	(22,844)
Add: items not requiring use of funds		20,689		28,562
Operating use of funds		(19,151)	(5,178)	5,718
Recovery from Vote 5— RPSRF—Activities in support of broader Govern- ment objectives (Note 1) ..	2,589	2,589	2,589	2,589
Net capital acquisitions		(4,874)		(3,986)
Working capital change		(115,444)		33,112
Other items	(8,900)	99,584		(57,903)
Authority used	(6,311)	(37,296)	(2,589)	(20,470)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority account	83,410	(62,088)
Add: PAYE charges against the appropriation account after March 31	252,543	227,461
Less: amounts credited to the appropriation account after March 31	223,135	89,851
Net authority used, end of year	112,818	75,522
Authority limit	450,000	450,000
Unused authority carried forward	337,182	374,478

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 1998 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	223,513	85,616	Government of Canada	32,296	17,009
Outside parties	16,339	26,848	Outside parties		
	239,852	112,464	Accounts payable	225,335	211,722
			Accrued benefits	13,409	14,599
Consumable stores inventory	1,105	1,287	A&ES liability risk fund	155	1,834
Work in process	31	536	Current portion of long-term		
	240,988	114,287	debt (Note 5)	16,407	31,181
				287,602	276,345
Capital (Note 4)			Long-term		
At cost	67,742	68,127	Allowance for employee termination benefits	32,004	26,589
Less: accumulated amortization	52,013	50,276	Allowance for compensation		340
	15,729	17,851		32,004	26,929
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	83,410	(62,088)
			Accumulated deficit	(146,299)	(109,048)
				(62,889)	(171,136)
	256,717	132,138		256,717	132,138

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Project revenues	199,265	221,745
Payroll recoveries at direct cost	71,579	76,006
Inventory management fees	46,827	49,447
Other income	6,073	4,006
	<u>323,744</u>	<u>351,204</u>
Expenses		
Personnel (Note 7)	221,378	226,173
Provision for employee termination benefits	14,565	(1,890)
Transportation and communications	6,964	6,004
Information	361	293
Professional and special services	17,328	15,029
Occupancy costs	10,367	10,097
Rentals	933	894
Purchased repairs and upkeep	872	789
Utilities, materials and supplies	4,477	3,463
Amortization	6,124	6,663
Bad debts	(190)	291
All other expenditures	3,332	2,706
	<u>286,511</u>	<u>270,512</u>
Plus: charge backs from the Supply and Services Program for corporate and administrative services	74,379	77,285
	<u>360,890</u>	<u>347,797</u>
Operating profit (loss) before other expenses	(37,146)	3,407
Other expenses		
Miscellaneous expenses (Note 8)	2,694	2,771
Provision for compensation (Note 6)		23,480
	<u>2,694</u>	<u>26,251</u>
Net loss	(39,840)	(22,844)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	(109,048)	(88,793)
Net loss	(39,840)	(22,844)
	<u>(148,888)</u>	<u>(111,637)</u>
Recovery of net loss from (Note 1): Vote 5—RPSRF—Activities in support of broader Government objectives	2,589	2,589
Balance, end of year	(146,299)	(109,048)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss	(39,840)	(22,844)
Add:		
Provision for termination benefits	14,565	(1,890)
Provision for compensation		23,480
Amortization—Non-recoverable portion	6,124	6,663
Amortization—Recoverable from OGD's		309
	<u>(19,151)</u>	<u>5,718</u>
Working capital change	(115,444)	33,112
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(340)	(37,976)
Payments on and change in allowance for employee termination benefits	(9,150)	(5,522)
	<u>(144,085)</u>	<u>(4,668)</u>
Net financial resources used by operating activities:	<u>(144,085)</u>	<u>(4,668)</u>
Investing activities:		
Capital assets: (Note 4)		
Acquisitions	(4,874)	(3,986)
Disposals/adjustments	872	4,201
	<u>(4,002)</u>	<u>215</u>
Net financial resources provided (used) by investing activities:	<u>(4,002)</u>	<u>215</u>
Financing activities:		
Recovery from Vote 5—RPSRF—Activities in support of broader government objectives (Note 1)	2,589	2,589
	<u>2,589</u>	<u>2,589</u>
Net financial resources provided by financing activities:	<u>2,589</u>	<u>2,589</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	<u>(145,498)</u>	<u>(1,864)</u>
Accumulated net charge against the Fund's authority account, beginning of year	62,088	63,952
Accumulated net charge against the Fund's authority account, end of year	<u>(83,410)</u>	<u>62,088</u>

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly the Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural, Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services Revolving Fund (formerly Public Works) is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was \$2,589,000.

2. Significant accounting policies

The RPSRF is responsible for all expenditures of the Real Property Services Program (with the exception of the vote for activities in support of broader Government objectives). RPSRF is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Consumable stores inventory

This account includes only the consumable material that is bought and held in stores on behalf of operational managers responsible for property management services and other services. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable material are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of PWGSC's Real Property Services Program - Vote, less any amounts already billed.

Real Property Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are expensed in the year of acquisition.

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

Expenditures which extend the economic life of an asset or increase its capacity are capitalized, except as noted above.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

<u>Floating marine and related shore-based facilities</u>	<u>Estimated useful economic life</u>
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Architectural and Engineering Services Liability Risk Fund

The Architectural and Engineering Services (A&ES) Liability Risk Fund is a budget established by A&ES in recognition of the self-assuring nature of Government operations, which can be compared to liability insurance carried by private sector consultants. The purpose of the Liability Risk Fund is to cover potential expenditures which are not part of the day-to-day operating expenditures of A&ES.

Allowance for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date for affected employees.

Insurance

The Revolving Fund has a policy of not insuring its capital assets consistent with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Real Property Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Real Property Services Revolving Fund (formerly Public Works). As of April 1, 1988, an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value, respectively, and the long-term liabilities were assumed at their adjusted actuarial values.

In 1994-95 the functions of the Corporate and Administrative Services (C&AS) activity were transferred out of the Revolving Fund to the Supply and Services Program. The recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to the C&AS activity were removed from the Revolving Fund.

The effect of the above is as follows:

	(in thousands of dollars)
Assets:	
Capital assets (net of amortization)	36,808
Special initiatives	8,865
Consumable stores inventory	2,746
	<u>48,419</u>
Liabilities:	
Accumulated unused annual leave	13,588
Employee termination benefits	39,377
	<u>52,965</u>
Net liabilities assumed	<u>4,546</u>

4. Capital assets and accumulated amortization

Capital assets

	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore-based facilities	3,827		(1,263)	2,564
Scows, tugs and large survey launches	2,618		(294)	2,324
All other dredging assets	1,495		(13)	1,482
Vehicles and construction equipment	4,671	328	(123)	4,876
Tools, machinery, building and office equipment, including EDP equipment furniture and fixtures	55,516	4,546	(3,566)	56,496
	<u>68,127</u>	<u>4,874</u>	<u>(5,259)</u>	<u>67,742</u>

Accumulated amortization

	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore-based facilities	2,444	11	(677)	1,778
Scows, tugs and large survey launches	1,176	12	(74)	1,114
All other dredging assets	535	76	(32)	579
Vehicles and construction equipment	4,550	154	(123)	4,581
Tools, machinery, building and office equipment, including EDP equipment furniture and fixtures	41,571	5,871	(3,481)	43,961
	<u>50,276</u>	<u>6,124</u>	<u>(4,387)</u>	<u>52,013</u>
Net	<u>17,851</u>		<u>(872)</u>	<u>15,729</u>

Real Property Services Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Current portion of long-term debt

The current portion of long-term debt is broken down as follows:

	1998	1997
	(in thousands of dollars)	
Allowance for employee termination benefits	4,000	4,000
Allowance for compensation	12,407	27,181
	<u>16,407</u>	<u>31,181</u>

6. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs, excluding severance pay and unused vacation pay which are recorded separately.

7. Workforce adjustment

Workforce adjustment costs of \$25,913,639 incurred during 1997-98 were charged to the following liability accounts:

	1998	1997
	(in thousands of dollars)	
Allowance for compensation	15,114	17,256
Allowance for employee termination benefits	9,150	5,522
Accrued benefits	1,650	1,268
	<u>25,914</u>	<u>24,046</u>

8. Miscellaneous expenses

The 1996-97 miscellaneous expenses represent disposals of assets outside the normal operating activities. The 1997-98 miscellaneous expenses represent the write-off of uncollectible amounts and disposal of capital assets.

9. Related party transaction

Through common ownership, the Real Property Services Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

10. Subsequent events

- a) On May 28, 1998, in order to reduce their costs, Public Works and Government Services Canada (PWGSC) established cost-saving, innovative partnerships with the private sector, and provinces for the delivery of property management services on most of its Crown-owned buildings and other facilities. The Alternative Forms of Delivery (AFD) process results in the transfer of approximately 465 employees to Brookfield Lepage Johnson Controls (BLJC). There is a possibility of the transfer of an additional 7 employees to British Columbia Buildings Corporation (BCBC) and 4 more to Saskatchewan Property Management Corporation (SPMC). The duration of the contracts with BLJC will be three years, with various options for renewals of up to four additional years. The duration of the contracts with BCBC and SPMC will be five years with an extension period not exceeding two years.
- b) On February 15, 1996, Treasury Board advised PWGSC to request write-offs of all its revolving funds accumulated debt resulting from Early Departure Incentive (EDI)/ Early Retirement Incentive (ERI) and Workforce Adjustment Directive (WFAD) costs (including interest where applicable) at the end of the programs only. As such, the RPSRF deficit includes an estimated cost of \$62,000,000. Consequently, the RPS Revolving Fund will seek authority to write-off this amount through 1998-99 Supplementary Estimates for ERI/EDI/WFAD.

11. Uncertainty due to the Year 2000 Issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect Real Property Services (RPS) ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 issue affecting RPS, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary

authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

LYSE RICARD

*Director General, Finance and Administration
(Senior full-time financial officer)*

AMELITA A. ARMIT

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

September 3, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		(Restated) 1997	
	Estimates	Actual	Estimates	Actual
Net gain (loss) for the year (Note 3)		2,146	(173)	(732) ⁽¹⁾
Add items not requiring use of funds	405	495	573	580
Operating source of funds	405	2,641	400	(152)
Net capital acqui- sitions	(500)	(52)	(321)	(51)
Working capital change	95	779	(268)	2,015
Other items		(3,381)		(4,299)
Authority (used) provided		(13)	(189)	(2,487)

The accompanying notes are an integral part of the financial statements.

⁽¹⁾ The retroactive adjustment of TB Vote 5, \$1,058 is included in this total.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated) 1997
Credit balance in the accumulated net charge against the Fund's authority account	(2,816)	519
Add: PAYE charges against the appropriation account after March 31	1,905	2,332
Less:		
Amounts credited to the appropriation account after March 31	1,301	2,140
Transfer from TB Vote 5	120	1,058
Net authority provided, end of year	(2,332)	(347)
Authority limit	4,500	4,500
Unused authority carried forward	6,832	4,847

The accompanying notes are an integral part of the financial statements.

Public Service Commission— Staff Development and Training Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 1998 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by

management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
July 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

		(Restated Note 3)			(Restated Note 3)
	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Notes 3 and 4)	1,517	3,298	Government of Canada	1,452	1,838
Outside parties	264	142	Outside parties		
Prepaid expenses	79	108	Accounts payable	440	465
	1,860	3,548	Accrued vacation pay	135	195
Fixed assets (Note 5)			Current portion of provision for employee		
At cost	2,192	3,539	termination benefits (Note 7)	28	312
Less: accumulated amortization	1,464	2,571	Current portion of allowance for		
	728	968	compensation (Note 6)		154
				2,055	2,964
			Long-term		
			Provision for employee termination		
			benefits (Note 7)	743	573
				2,798	3,537
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,816)	519
			Accumulated surplus (Note 3)	2,340	194
			Contributed capital (Note 5)	266	266
				(210)	979
	2,588	4,516		2,588	4,516

The accompanying notes are an integral part of the financial statements.

Public Service Commission— Staff Development and Training Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997
Revenues		
Course fees and services	5,227	6,690
Subsidies (Note 4)	1,776	2,998
	7,003	9,688
Operating expenses		
Salaries and employee benefits	2,691	5,108
Professional and special services	1,942	1,813
Rentals	603	824
Travel and communications	286	366
Administration and financial services	219	317
Material and supplies	214	341
Provision for employee termination benefits (Note 7)	202	55
Amortization	159	212
Loss on disposal of assets	134	159
Information	127	129
Other	91	67
	6,668	9,391
Operating gain before other revenues and other expenses	335	297
Other revenues		
Early Departure Incentives (Note 8)	1,878	
Other expenses		
Provision for compensation (Note 6)		154
Employee termination benefit expense (Note 7)	67	1,933
Net surplus (loss) before retroactive adjustment	2,146	(1,790)
Retroactive adjustment relating to the transfer from TB Vote 5 (Note 3)		1,058
Net surplus (loss) for the year	2,146	(732)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997
Balance, beginning of year	194	926
Net profit (loss) of the year (Note 3)	2,146	(732)
Accumulated surplus end of year	2,340	194

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997
Operating activities:		
Net surplus (loss)	2,146	(732)
Add:		
Provision for employee termination benefits	202	55
Amortization	159	212
Provision for compensation		154
Loss on disposal of capital assets	134	159
	2,641	(152)
Net change in working capital	779	2,015
Change in allowance for compensation		(154)
Change in provision for employee termination benefits	(33)	(1,297)
Net financial resources provided by operating activities	3,387	412
Investing activities:		
Capital assets		
Acquisitions	(52)	(51)
Net financial resources used by investing activities	(52)	(51)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	3,335	361
Accumulated net charge against the Fund's authority account, beginning of year	(519)	(880)
Accumulated net charge against the Fund's authority account, end of year	2,816	(519)

The accompanying notes are an integral part of the financial statements.

Public Service Commission— Staff Development and Training Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with the generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

The capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies as at March 31, 1998.

(e) Allowance for compensation

The Government has taken specific measures to reduce employment in the Public Service up to and including 1997-98. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement at the accounting date. The program ended March 31, 1998.

3. Prior period adjustment

Correction in 1996-97 Financial Statements

The 1996-97 Financial Statements did not include the Treasury Board Vote 5 transfer of \$1,058,000 to cover a portion of the employee termination benefits costs, as a result the accounts receivable from the Government of Canada were understated by \$1,058,000 and the Salary and Employee Benefits expenses were overstated by the same amount, and which resulted in an overstatement of the net loss for the fiscal year 1996-97.

The 1996-97 Financial Statements have been restated to include the Treasury Board Vote 5 transfer of \$1,058,000. The effect of the correction results in an increase in the accounts receivable from the Government of Canada and the accumulated surplus of \$1,058,000 and a decrease in the net loss of the same amount.

Public Service Commission— Staff Development and Training Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Subsidized operations

In 1997-98, appropriation funds in the amount of \$1,775,837 (\$2,998,000 in 1996-97) were recorded in the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture	1,003		94	909
Equipment	475	3	24	454
EDP equipment	2,061	49	1,281	829
	<u>3,539</u>	<u>52</u>	<u>1,399</u>	<u>2,192</u>

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture	565	62	74	553
Equipment	350	15	(3)	368
EDP equipment	1,656	83	1,196	543
	<u>2,571</u>	<u>160</u>	<u>1,267</u>	<u>1,464</u>

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

6. Provision for compensation

The provision for compensation results from a government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. As the program ended March 31, 1998, there is no provision represented for 1998-99. Provision for severance pay and unused vacation pay are recorded separately.

7. Employee termination benefits payable

Employee termination benefits payable have been adjusted to reflect a provision for future years. During the current year, an amount totalling \$384,029 was paid out as follows:

	(in thousands of dollars)
Early departure incentives	164
Early retirement incentives	58
Other termination benefits	162
Total	<u>384</u>
This amount is reflected in the financial statements as follows:	
Expense of provision for employee termination benefits	202
Expense for employee termination benefits	67
Variance of the provision for employee termination benefits:	
Current portion (\$311,928 - \$28,003)	284
Long term (\$573,458 - \$742,893)	(169)
Total	<u>384</u>

8. Other revenues

During fiscal year 1997-98, Treasury Board approved the write-off of the expenses incurred by the Revolving Fund relating to early departure incentives in the amount of \$1,715,000 for 1996-97 and \$163,000 for 1997-98.

9. Uncertainty due to the Year 2000 issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 issue may be experienced before, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

10. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and

internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

R. SPRAGUE
Director General, Finance
(Senior full-time financial officer)

J. C. STOBBE
Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)

September 10, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998/1997			
	Estimates	Actual	Estimates	Actual
Net loss	(7,600)	(4,301)	(10,541)	(7,992)
Add: items not requiring use of funds	(3,889)	3,561	1,344	2,372
Operating source of funds	(11,489)	(740)	(9,197)	(5,620)
Net capital acquisitions	(1,215)	(1,475)	(740)	(1,236)
Working capital change	(3,708)	(288)		2,477
Other items		(1,314)		(5,779)
Authority used	(16,412)	(3,817)	(9,937)	(10,158)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	9,581	11,334
Add: PAYE charges against the Revolving Fund account after March 31	9,665	8,401
Less: amounts credited to the Revolving Fund account after March 31	18,021	16,929
Net authority used, end of year	1,225	2,806
Authority limit	75,000	75,000
Unused authority carried forward	73,775	72,194

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1998 and the statements of operations, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers
Chartered Accountants

Ottawa, Canada
July 24, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	18,632	17,814	Government of Canada	1,328	2,175
Outside parties	684	283	Outside parties		
	19,316	18,097	Accounts payable	8,337	6,225
			Accrued benefits	2,373	2,157
Capital (Note 4)			Current portion of the allowance for		
At cost	12,605	11,130	employee termination benefits	790	1,021
Less: accumulated amortization	10,398	8,381	Allowance for compensation (Note 5)		319
	2,207	2,749		12,828	11,897
Other			Long-term		
Deferred employee benefit expenses	16,351	16,941	Allowance for employee termination benefits	18,242	17,190
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	9,581	11,334
			Accumulated deficit	(2,777)	(2,634)
				6,804	8,700
	37,874	37,787		37,874	37,787

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Translation revenue	112,244	101,031
Expenses		
Salaries and employee benefits	70,335	67,468
Provision for employee termination benefits	1,401	630
Transportation and communications	3,754	3,257
Information	148	214
Professional and special services	27,483	22,982
Occupancy costs	5,328	5,446
Rentals	153	176
Purchased repairs and maintenance	287	331
Utilities, materials and supplies	1,123	1,142
Amortization	2,017	4,700
Other expenditures	18	170
	112,047	106,516
Charge backs from Supply and Services Program for corporate and administrative services	4,355	5,465
	116,402	111,981
Operating loss before other expenses	(4,158)	(10,950)
Adjustment for provision for compensation (Note 5)	(143)	2,958
Net loss	(4,301)	(7,992)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	(2,634)	(5,592)
Net loss	(4,301)	(7,992)
Deletion of operating loss (Note 1)	4,158	10,950
Balance, end of year	(2,777)	(2,634)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss	(4,301)	(7,992)
Add:		
Provision for termination benefits	1,401	630
Adjustment to provision for compensation	143	(2,958)
Amortization	2,017	4,700
	(740)	(5,620)
Working capital change	(288)	2,477
Changes in other assets and liabilities:		
Deferred employee benefit expenses	590	(3,512)
Payments on and change in allowance for compensation	(143)	(1,220)
Payments on and change in allowance for employee termination benefits	(349)	3,126
Net financial resources used by operating activities	(930)	(4,749)
Investing activities:		
Capital assets:		
Acquisitions	(1,475)	(1,236)
Assumed by the Fund (net)		(1,844)
Net financial resources used by investing activities	(1,475)	(3,080)
Financing activities:		
Deletion of operating loss (Note 1)	4,158	10,950
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,753	3,121
Accumulated net charge against the Fund's authority account, beginning of year	(11,334)	(14,455)
Accumulated net charge against the Fund's authority account, end of year	(9,581)	(11,334)

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. The Bureau is currently part of Public Works and Government Services Canada and provides a wide range of translation, interpretation, terminology and related services in many languages.

In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates D.

The Revolving Fund accounts for the following services: translation, interpretation and terminology to clients. Pursuant to Section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund. The Revolving Fund is exempted from Income Taxes.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal year 2000-2001. The amounts deleted totalled \$4,158,483 for 1997-98 (\$10,950,054 for 1996-97). In addition, TB decision #824299 approved the transfer of the remaining activities under the parliamentary appropriation to the Translation Bureau Revolving Fund.

2. Significant accounting policies

The financial statements include only the accounts under the responsibility of the Revolving Fund. They have been prepared in accordance with accounting principles for Revolving Funds of the Government of Canada. The significant accounting policies include the following:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Capital assets and amortization

Certain capital assets previously under the custodianship of the Department of Secretary of State were assumed by the Fund and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund are recorded at cost.

Amortization is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Office equipment	3 years
Furniture and fixtures	3 years

The current year acquisitions are amortized at half the current rate.

Pension plan

Employees whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Allowance for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the estimated cost of these benefits are recorded in the accounts as they are earned by the employees.

Deferred employee benefit expenses

Deferred employee benefit expenses refer to the estimated termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995 and April 1, 1996. These deferred expenses are drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Insurance

The Revolving Fund has a policy of not insuring its capital assets in accordance with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Interest on drawdown

Interest is charged to the Revolving Fund on the balance of the accumulated net charge against the Fund's authority minus the accounts receivables. This interest is accrued on a monthly basis at a rate set by the Department of Finance.

3. Assets and liabilities assumed

Certain capital assets and liabilities for employee unused annual leave and employee termination benefits, originally funded from departmental appropriations, are accounted for in the Translation Bureau Revolving Fund. Net assets of \$1,343,000 as of April 1, 1996 and \$2,066,000 as of April 1, 1995 were assumed by the Fund and was charged to the ANCAFA. Capital assets were recorded at their estimated book value at the date the assets were assumed. Liabilities were recorded at their estimated value at the same date. The balances assumed to date are as follows:

	1998	1997
	(in thousands of dollars)	
Assets:		
Capital assets at cost	8,205	8,205
Accumulated amortization	(2,295)	(2,295)
Deferred employee benefit expenses ...	18,448	18,448
	<u>24,358</u>	<u>24,358</u>
Liabilities:		
Accrued salaries and benefits	2,501	2,501
Provision for employee termination benefits	18,448	18,448
	<u>20,949</u>	<u>20,949</u>
Equity of Canada:		
Net assets assumed	<u>3,409</u>	<u>3,409</u>
	<u>24,358</u>	<u>24,358</u>

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Balance at end of year
	(in thousands of dollars)		
Office equipment	11,104	1,464	12,568
Furniture and fixtures	26	11	37
	<u>11,130</u>	<u>1,475</u>	<u>12,605</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Balance at end of year
	(in thousands of dollars)		
Office equipment	8,370	2,001	10,371
Furniture and fixtures	11	16	27
	<u>8,381</u>	<u>2,017</u>	<u>10,398</u>
Net	<u>2,749</u>		<u>2,207</u>

5. Provision for compensation

The provision for compensation results from a government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives (Workforce Adjustment). As at April 1, 1997 the residual accrual for the allowance for compensation recorded in 1995-96 was \$319,000. During the year related payments totalling \$461,600 were made resulting in a current year charge of \$142,600.

6. Contractual commitments

The Translation Bureau Revolving Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1998-99	4,735
1999-2000	3,269
2000-01	2,688
2001-02	35
2002-03	6

**Translation Bureau Revolving Fund—
Concluded**

NOTES TO FINANCIAL STATEMENTS—*Concluded*

7. Related party transactions

Through common ownership, the Translation Bureau Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Translation Bureau Revolving Fund enters into transactions with these entities in the normal course of business.

8. Uncertainty due to Year 2000 Issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 issue may be experienced before, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

SECTION 2

1997-98

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board (AECB) is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports the AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Corporate Services

Ottawa, Canada

May 28, 1998

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES CANADA

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1998. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada

May 28, 1998

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	31,170,659	30,478,634
Professional and special services	6,803,170	7,802,528
Accommodation	3,881,636	3,693,980
Travel and relocation	2,348,793	2,840,544
Furniture and equipment	1,393,285	1,632,105
Communication	796,509	755,142
Utilities, materials and supplies	696,850	857,890
Board Members' expenses	376,628	348,538
Information	270,972	375,513
Repairs	223,586	189,982
Equipment rentals	112,450	114,798
Miscellaneous	34,595	34,783
	48,109,133	49,124,437
Grants and contributions		
Safeguards Support Program	476,938	502,166
Other	91,381	147,585
	568,319	649,751
Total expenditures	48,677,452	49,774,188
Non-tax revenues		
Licence fees	33,551,979	30,072,647
Foreign training (Note 9)	1,700,924	1,248,243
Refunds of previous years' expenditure	93,928	193,061
Design assessment for foreign sales	8,203	2,678,326
Capital assets disposal	3,618	4,133
Fines and penalties		2,650
Miscellaneous	17,428	14,374
Total non-tax revenue	35,376,080	34,213,434
Net cost of operations (Note 3)	13,301,372	15,560,754

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Corporate Services

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenues, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the Government.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on August 21, 1996 and continue to be based on 1992-93 regulatory activities.

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It will replace the *Atomic Energy Control Act*, but will not come into effect until proclamation by order of the Governor in Council, which must await the development and approval of regulations that will be applied under the new statute. It is anticipated that this will be completed by early 1999. On proclamation of the new Act, the AECB will become the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment will also provide CNSC compliance inspectors with enforcement powers along with penalties for infractions in line with current legislative practices. The CNSC will be a court of record with powers to hear witness, take evidence and control its proceedings. It will be empowered to require financial guarantees, to order remedial action in hazardous situations and to require responsible parties to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

2. Significant accounting policies

The Receiver General for Canada specifies the reporting requirements and standards for departmental corporations. The AECB's most significant policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis in the year they are charged to the Board's appropriation, with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

Estimates of amounts for services provided without charge by Government departments are included in expenditure and are measured at the provider's cost.

(b) Revenue recognition

Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Revenue for foreign training and design assessment for foreign sales is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure is recorded as revenue when received and are not deducted from expenditures.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditures when disbursed.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Use of parliamentary appropriations

	1998	1997
	\$	\$
Vote 20—Atomic Energy Control Board	42,103,733	43,611,550
Less:		
Frozen allotment *	(1,106,109)	(41,068)
Lapsed	(1,281,304)	(2,840,369)
	39,716,320	40,730,113
Add: Statutory contributions to employee benefit plans	4,107,000	3,831,000
Total appropriations used	43,823,320	44,561,113
Add: Services provided without charge by other Government departments:		
Accommodation	3,408,932	3,387,140
Employee benefits	1,377,000	1,476,000
Other	68,200	349,935
	4,854,132	5,213,075
Total expenditures	48,677,452	49,774,188
Less: Non-tax revenues	(35,376,080)	(34,213,434)
Net cost of operations	13,301,372	15,560,754

* Funds not available for use in the year.

4. Accounts receivable

As of March 31 the amounts for accounts receivable are as follows:

	1998	1997
	\$	\$
Licence fees	1,214,364	371,124
Foreign training	304,941	230,771
Design assessment for foreign sales		588,921
Total accounts receivable	1,519,305	1,190,816

5. Licence fees—Deferred revenues

As of March 31, 1998, there are unearned licence fees received in the amount of \$17,667,771 (1997—\$20,364,094).

6. Liabilities

As of March 31, the amounts of liabilities are as follows:

	1998	1997
	\$	\$
Accounts payable and accrued liabilities	4,155,016	4,723,021
Salaries payable	1,586,571	1,245,935
Contractors' holdbacks	154,608	332,424
Total accounts and salaries payable	5,896,195	6,301,380
Vacation pay	2,152,180	2,017,877
Employee termination benefits	2,340,512	2,236,413
Total other liabilities	4,492,692	4,254,290
Total liabilities	10,388,887	10,555,670

Liabilities for vacation pay and employee termination benefits are not reflected in the statement of operations.

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 1998, amounted to \$2,429,126 (1997—\$2,315,150).

8. Contingent liabilities

At March 31, 1998, the AECB was defendant in a lawsuit amounting to \$250,000. The lawsuit seeks damages for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years. Therefore, no provision has been made in the accounts for this contingent liability. Any settlement resulting from the resolution of this case will be paid from the Consolidated Revenue Fund.

9. Related party transactions

The Corporation enters into transactions with other Government departments, agencies and Crown corporations in the normal course of business. The AECB is related to Atomic Energy of Canada Limited (AECL) by virtue of common ownership by the Government of Canada.

Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—
Concluded

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited is the major contractor for this work by virtue of a contract that expires on March 31, 1999, which calls for annual payments of up to \$2.3 million a year. For 1998, AECB paid \$616,252 (1997—\$1,094,584) to AECL under this program.

On behalf of AECL, the AECB continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff over a period of five years ending March 31, 2001. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 1998, the AECB

recognized revenue of \$1,070,537 from this project (1997—\$665,368).

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1998, is \$547,321 (1997—\$545,821).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1998, is \$590,000,000 (1997—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1998

	1998				1997
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	22,682,401		22,682,401	26,620,699	24,186,903
Research reactors	16,200	159,162	175,362	584,257	497,643
Nuclear research and test establishments	2,746,678		2,746,678	2,983,190	1,921,062
Uranium mines	3,114,866		3,114,866	3,111,417	3,182,038
Nuclear fuel facilities	856,120		856,120	806,075	926,934
Prescribed substances	31,672	9,315	40,987	79,177	139,415
Accelerators	114,700	343,372	458,072	447,169	357,185
Radioisotopes	3,111,220	1,788,824	4,900,044	8,433,035	7,733,322
Transportation	137,202	4,140	141,342	446,543	634,003
Waste management and decommissioning	709,042	114,450	823,492	1,504,575	1,769,416
Dosimetry	31,878	9,863	41,741	85,143	143,216
Import/export				443,569	402,340
	33,551,979	2,429,126	35,981,105	45,544,849	41,893,477
Non-regulatory activities					
Design assessment for foreign sales	8,203		8,203	5,508	4,993,927
Foreign training	1,700,924		1,700,924	1,521,663	1,178,405
Other	114,974		114,974	1,605,432	1,708,379
	1,824,101		1,824,101	3,132,603	7,880,711
Total	35,376,080	2,429,126	37,805,206	48,677,452	49,774,188

Canada Employment Insurance Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

M. CAPPE
Chairperson

SERGE RAINVILLE
Senior financial officer

July 30, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditure		
Human Resource Investment and Insurance Program		
Human Resource Investment	2,418,899	2,566,860
Employment Insurance	601,273	577,796
HRCC management and joint services	219,757	239,209
	<u>3,239,929</u>	<u>3,383,865</u>
Corporate Management and Services Program		
Corporate services*	346,409	330,599
	<u>346,409</u>	<u>330,599</u>
Total of expenditure	<u>3,586,338</u>	<u>3,714,464</u>
Revenue		
Revenue credited to the vote		
Recovery of Employment Insurance Account administrative costs	1,139,165	1,214,692
Non-tax revenue		
Refunds of previous years' expenditure	204,200	199,990
Proceeds from sales	350	416
Services and service fees	42	38
Privileges, licences and permits	161	136
Other revenues		
Government annuities surplus		1,735
Employment insurance fines	919	1,025
Other	13,986	23,257
Recovery of employee benefit cost E.I.	85,396	92,378
Total of revenue	<u>1,444,219</u>	<u>1,533,667</u>
Net cost of operations	<u>2,142,119</u>	<u>2,180,797</u>

* According to the Planning Reporting and the Accountability Structure approved by Treasury Board, effective March 31, 1997.

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act*, 1977 and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

Corporate Management and Services Program—To provide executive direction, policy development and management support services to the Department.

Human Resource Investment and Insurance Program—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other Government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenues are recorded on a cash basis, in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous year's expenditure

Refunds of previous year's expenditure are recorded as revenues when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	1998	1997
Human Resource Investment and Insurance Program		
Vote 5	142,672	182,729
Lapsed	3,304	39,069
	139,368	143,660
Vote 10	1,412,228	1,382,674
Lapsed	145,963	63,574
	1,266,265	1,319,100
Statutory contributions to employee benefit plans	97,456	94,123
Statutory refunds of amounts credited to revenue in previous years		47
Statutory civil service insurance actuarial liability adjustment*	309	
Statutory actuarial deficit	54,608	
Government annuities		
Statutory retirement benefits to annuities agents' pensions	29	33
Total program	1,558,035	1,556,963
Corporate Management and Services Program		
Vote 1	70,561	44,954
Lapsed	2,094	4,281
	72,655	49,235
Statutory contributions to employee benefit plans	21,420	17,158
Statutory spending of proceeds from disposal of surplus Crown assets	422	464
Statutory refunds of amounts credited to revenue in previous years	11	
	21,853	17,622
Total program	94,508	66,857
Total use of appropriations	1,652,543	1,623,820

* Used in the previous year and reported by the OSFI.

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Employment Insurance Act*, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	1998	1997
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services Program		
Miscellaneous	68	210
Secondments	68	61
	136	271
Outside parties		
Employment and insurance		
Default Canada Student Loans subrogated to the Crown	1,876,212	1,657,281
Employment insurance benefit overpayments	371,646	368,669
Employment Insurance section 33	209,432	212,165
Other programs	13,497	8,115
Employment insurance fines	6,647	6,289
E.I. Employer Penalties	2,346	2,216
CJS Developmental use of E.I. Funds	2,273	4,273
Post-Secondary Education/Establish Program Financing	1,001	1,000
Labour Adjustment Benefits	475	408
E.I. Chargeback	171	93
Social assistance recipients	170	638
TAGS	89	928
Youth Training Option Program	25	137
Outreach Program	14	178
Community Futures	2	22
	2,484,000	2,262,412
Corporate Management and Services		
Secondments	680	202
Miscellaneous	1	374
Salary overpayments	38	92
	719	668
Total	2,484,855	2,263,351

5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts:

(a) Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory Employment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1998	1997
Receipts and other credits		
Premiums—Employers and employees	19,151	20,207
Penalties	53	53
Interest earned	364	108
	19,568	20,368
Payments and other charges		
Benefits	11,872	12,528
Administration costs	1,321	1,374
	13,193	13,902
Net decrease	6,375	6,466
Add:		
Balance at beginning of year	6,493	27
Balance at end of year	12,868	6,493

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1998	1997
Balance as at April 1	664,415	650,177
Receipts and other credits		
Interest from Canada	43,463	42,332
Premiums	102	154
Other	80	99
	43,645	42,585
Payments and other charges		
Annuity payments	78,500	81,839
Premium refunds	550	571
Unclaimed annuities	511	545
	79,561	82,955
Net increase or (decrease)	(35,916)	(40,370)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid*	(4,622)	54,608
Balance as at March 31*	623,877	664,415

* Amends previous year reporting in the *Public Accounts of Canada*.

(c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$2,585 and payments from the Account amounted to \$0.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT (in thousands of dollars)

	1998	1997
Balance as at April 1	19,362	16,168
Receipts and other credits	2,585	3,194
Net increase or (decrease)	2,585	3,194
Balance as at March 31	21,947	19,362

(d) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$0 and disbursements totalled \$0 consisting in payments to sponsors.

The program has now ended.

TRANSACTIONS IN THE SUMMER EXPERIENCE DEVELOPMENT PROGRAM (in thousands of dollars)

	1998	1997
Balance as at April 1		
Receipts and other credits		175,000
Payments and other charges		175,000
Net increase or (decrease)		
Balance at March 31		

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(e) Civil service insurance fund

This fund was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to section 62(2) of the *Public Service Superannuation Act*.

The Civil service insurance fund has been transferred to the Department of Human Resources Development of Canada during the 1997-98 financial exercise. The financial transactions were reported in the previous years by the Office of the Superintendent of Financial Institutions.

During the year, receipts and other credits consisted of premiums of \$7,339 and, an amount of \$308,844 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1997. Payments and other charges consisted of death benefits, \$618,569; cash surrender value, \$13,115; annuities, \$24,052; and premium refunds, \$24.

TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND (in thousands of dollars)

	1998	1997
Balance at beginning of the exercise	9,254	
Receipts and other credits		
Premiums	8	
	8	
Payments and other charges		
Death benefits	619	
Cash surrender value	13	
Annuities	24	
	656	
Net increase or (decrease)	(648)	
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1998	309	
Balance at end of year	8,915	

6. Contingent liabilities

Twenty-one claims totalling \$1,240,859,612 have been brought against the Canada Employment Insurance Commission: two class actions for entitlements (by private citizens), one for personal injuries (by a private citizen), one for harassment charges (by a former employee), five for unjust dismissal (by former employees), three for general damages (two by private citizens and the other one by a private organization), two for defamation damages (one by an employee, the other by a private organization), three for breach of contract (two by private citizens and one by a private organization), one for negligence damages (by a private citizen), two for charter of rights violations (one by a private citizen and the other one by an aboriginal group)) and one for educational entitlement damages (by an aboriginal tribe).

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

Canada Employment Insurance Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Disbursements		
Human Resource Investment and Insurance Program		
Employment Insurance Benefits	11,871,708	12,527,917
Human Resource Investment	2,418,899	2,566,860
Employment Insurance	680,834	660,751
HRCC management and joint services	219,757	239,209
Summer Employment Experience Development Program—Payments and refunds to provinces		175
Civil Service Insurance—Payments and other charges	656	
Corporate Management and Services Program		
Corporate services*	401,623	384,174
	<u>15,593,477</u>	<u>16,379,086</u>
Receipts		
Employment Insurance premiums	19,204,244	20,260,918
Annuity interest, etc.	43,648	42,588
Employment insurance interest—Revenue	363,828	108,418
Refund of previous years' expenditure	204,200	199,990
Net adjustment to the Employment insurance administration cost	4,561	(93,762)
Summer Employment Experience Development Program—Deposits		175
Civil service insurance—Receipts and other credits	7	
Proceeds from sales	350	416
Services and service fees	42	38
Privileges, licences and permits	161	136
Other revenues		
Government annuities surplus		1,735
Employment insurance fines	919	1,025
Other	13,986	23,257
E.I. EBP recovery	85,396	92,378
	<u>19,921,342</u>	<u>20,637,312</u>
Net cost of operations	<u>(4,327,865)</u>	<u>(4,258,226)</u>

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1998—Concluded (in thousands of dollars)

	1998	1997
Reconciliation to use of appropriations		
Net cost of operations	(4,327,865)	(4,258,226)
Increase in Employment Insurance surplus	6,374,359	6,466,611
Revenue credited to non-tax revenue related to appropriations	305,054	318,976
Adjustment to the Annuities Account	54,608	
From Annuities Account—Actuarial surplus (deficit)**	4,622	(54,608)
Increase in the Annuities Pension Agents	3	3
Decrease in the Civil Service Insurance Fund	(649)	
Net adjustment of EBP	19,120	18,903
Decrease in unpaid annuities**	31,294	14,238
Use of appropriations	<u>2,460,546</u>	<u>2,505,897</u>

* According to the Planning reporting and the Accountability Structure approved by Treasury Board, effective March 31, 1997.

** Amends previous year reporting in the *Public Accounts of Canada*.

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD

*Director, Finance and Administration
(Senior Full-time Financial Officer)*

CAROLE JOLICOEUR

*Director General, Corporate Services
(Senior Financial Officer)*

June 19, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Salaries and employee benefits	7,694,379	9,113,640
Professional and special services	4,210,596	4,997,186
Transportation and communications	651,002	900,406
Information	192,538	200,831
Furniture and equipment	476,547	247,976
Utilities, materials and supplies	345,537	297,956
Rentals	136,680	105,565
Repairs and maintenance	110,137	84,527
Transfer payments	146,000	149,000
Other subsidies and payments	9,010	462,921
	13,972,426	16,560,008
Less: recovery of costs (section 29.1(1) of FAA)	3,642,376	6,968,569
Net cost of operations (Note 3)	10,330,050	9,591,439

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in teaching and research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of senior managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental Corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrued basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriation

	1998	1997
	\$	\$
Canadian Centre for Management Development Vote 5	9,082,000	8,418,000
Supplementary Estimates "5B"	412,150	493,700
Transfer from TB Vote 5		197,541
	9,494,150	9,109,241
Lapsed	462,100	611,802
	9,032,050	8,497,439
Expenditures pursuant to section 29.1(1) of the FAA	3,642,376	6,968,569
Equivalent revenues pursuant to section 29.1(1) of the FAA	(3,642,376)	(6,968,569)
Contributions to employee benefit plans	1,298,000	1,094,000
Total use of appropriations	10,330,050	9,591,439

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Manager, Finance/Senior Financial Officer

June 5, 1998

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY

AND

THE MINISTER OF LABOUR

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1998. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1998

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits.....	4,431,222	4,414,692
Employee termination benefits.....	44,945	55,215
Professional and special services.....	717,516	693,284
Accommodation.....	320,160	320,160
Transportation and communications.....	263,426	265,902
Information.....	261,595	318,566
Utilities, materials and supplies.....	190,427	141,370
Capital assets.....	162,676	100,256
Purchased repair and upkeep.....	63,966	95,290
Rentals.....	49,214	45,708
	6,505,147	6,450,443
Administration		
Salaries and employee benefits.....	179,700	199,156
Travel.....	23,287	6,336
Governors and committees.....	11,869	14,054
Professional and special services.....	3,898	658
Utilities, materials and supplies.....	553	715
	219,307	220,919
Total expenditures.....	6,724,454	6,671,362
Non-tax revenue		
Revenues credited to the vote (Notes 3 and 8)		
Proceeds from sales.....	3,123,940	3,055,816
Cost recoveries.....	1,102,465	1,318,139
	4,226,405	4,373,955
Refunds of previous year's expenditures.....	2,840	
Proceeds from disposal of surplus Crown assets.....	371	2,313
Total non-tax revenue.....	4,229,616	4,376,268
Net cost of operations (Note 4).....	2,494,838	2,295,094

The accompanying notes are an integral part of this statement.

Approved by:

NICOLE SENÉCAL

Chairperson

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Manager, Finance/Senior Financial Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(e) Foreign currency translation

Revenue and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(f) Services provided without charge

Estimates of amounts for services provided without charge from government departments are included in expenditures.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(g) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

3. Revenue credited to the vote

	1998	1997
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc	2,149,841	2,215,453
Subscription—Specialty discs	733,002	618,221
CCINFOWeb (CCINFO line—1997)	102,079	76,712
Single Copy Publications	94,765	88,485
Diskette based products	32,981	41,086
Memberships	7,275	13,592
Other	3,997	2,267
	<u>3,123,940</u>	<u>3,055,816</u>
Cost recoveries:		
Technical services	589,913	732,667
Inquiries services	480,400	483,400
Travel expenses	32,152	102,072
	<u>1,102,465</u>	<u>1,318,139</u>
	<u>4,226,405</u>	<u>4,373,955</u>

4. Parliamentary appropriations

	1998	1997
	\$	\$
Human Resources Development—		
Vote 35 (Vote 40 in 1997)	1,356,000	1,770,000
Human Resources Development—		
Vote 35A	339,298	
Human Resources Development—		
Vote 35B (Vote 40B in 1997)	526,000	263,816
	<u>2,221,298</u>	<u>2,033,816</u>
Amount lapsed	52,303	66,689
	<u>2,168,995</u>	<u>1,967,127</u>
Collection agency fees	3,665	680
Spending of proceeds from the disposal of surplus Crown assets	929	140
Total use of appropriations	<u>2,173,589</u>	<u>1,967,947</u>
Add:		
Services provided without charge by other Government departments	324,460	329,460
Less: Non-tax revenue other than revenue credited to the vote	(3,211)	(2,313)
Net cost of operations	<u>2,494,838</u>	<u>2,295,094</u>

5. Crown capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives.

Crown capital assets at cost	March 31, 1997	Acquisitions	Disposal	March 31, 1998
	\$	\$	\$	\$
Computer equipment	1,863,774	159,174	96,232	1,926,716
Furniture and equipment	865,904	3,502	35,461	833,945
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,365,070</u>	<u>162,676</u>	<u>131,693</u>	<u>3,396,053</u>
Accumulated amortization	March 31, 1997	Amortization	Disposal	March 31, 1998
	\$	\$	\$	\$
Computer equipment	1,666,303	83,584	93,465	1,656,422
Furniture and equipment	842,245	10,247	35,908	816,584
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,143,940</u>	<u>93,831</u>	<u>129,373</u>	<u>3,108,398</u>

6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1998	March 31, 1997
	\$	\$
Outside parties	359,341	412,907
Government of Canada	53,157	20,536
	<u>412,498</u>	<u>433,443</u>

The revenues associated with the accounts receivable are not reflected in the statement of operations.

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

7. Liabilities

	March 31, 1998	March 31, 1997
	\$	\$
(a) Recorded liabilities		
Accounts payables and accrued charges .	392,006	344,227
Accrued salaries and employee benefits .	165,837	136,410
	<u>557,843</u>	<u>480,637</u>
(b) Other liabilities		
Vacation pay	237,942	243,982
Employee termination benefits	923,376	861,578
	<u>1,161,318</u>	<u>1,105,560</u>
(c) Prepayment on products		
Outside parties	158,640	158,594
Government of Canada	6,225	8,350
	<u>164,865</u>	<u>166,944</u>

The costs represented by the accounts payable and accrued salaries and benefits are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These prepayments are recorded as revenue credited to the vote in the statement of operations.

8. Related party transactions

The revenue credited to the vote includes \$247,804 (1997—\$309,268) from transactions with various Canadian government departments.

9. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and may expend or dispose of those donations subject to their terms, if any. The Centre received donations of \$500 in the year, bringing donations on hand at the end of March 1998 to \$81,021. These funds are recorded in a special account in Consolidated Revenue Fund.

Canadian Food Inspection Agency

MANAGEMENT RESPONSABILITY FOR FINANCIAL REPORTING

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statement and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. This Financial statement was prepared in accordance with the significant accounting policies set out in Note 2.

Management is responsible for the integrity and objectivity of the information in this financial statement. Some of the information in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Agency intends, as stipulated under Section 31 of the *Canadian Food Inspection Agency Act*, to maintain its accounting records according to generally accepted accounting principles. However, proclamation of Section 31 has been deferred. It is management's intention to seek Governor-in-Council approval to have Section 31 proclaimed effective April 1, 1999, which will coincide with the implementation of a new accrual based financial and materiel management system.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statement.

Approved by:

RONALD L. DOERING
A/President

J. JONES
A/Comptroller

August 12, 1998

Canadian Food Inspection Agency— Continued

AUDITOR'S REPORT

TO THE CANADIAN FOOD INSPECTION AGENCY AND THE
MINISTER OF AGRICULTURE AND AGRI-FOOD CANADA

I have audited the statement of operations of the Canadian Food Inspection Agency for the year ended March 31, 1998. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Agency for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

I wish to draw to your attention that Section 31 of the *Canadian Food Inspection Agency Act*, which requires the Agency to prepare financial statements in accordance with generally accepted accounting principles, has not yet been proclaimed. As disclosed in Note 2 to the financial statement, management is working towards the adoption of generally accepted accounting principles for the year ending March 31, 2000.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
August 12, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998
Expenditures:	
Operating and administration:	
Salaries and employee benefits	245,634
Employee termination benefits	17,230
Professional and special services	17,459
Utilities, materials and supplies	16,005
Travel and relocation	14,452
Furniture and equipment	10,373
Accommodation	8,896
Repairs	4,908
Communication	4,595
Information	1,908
Equipment rentals	1,114
Miscellaneous	218
	<u>342,792</u>
Grants and contributions:	
Compensation payments (Note 9)	2,843
Other	125
	<u>2,968</u>
Total expenditures	345,760
Non-tax revenues:	
Fees, permits and certificates:	
Inspection fees	36,079
Registrations, permits, certificates	2,380
Establishment licence fees	1,215
Grading	303
Miscellaneous fees and services	1,936
	<u>41,913</u>
Refunds of previous years' expenditures	655
Capital assets disposal	405
Fines and penalties	104
Interest on overdue accounts	69
	<u>1,233</u>
Total non-tax revenues	43,146
Net cost of operations (Note 3)	302,614

Contingencies (Note 7).

The accompanying notes are an integral part of this statement.

Approved by:

RONALD L. DOERING
A/President

J.JONES
A/Comptroller

Canadian Food Inspection Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and Purpose

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency, as outlined in its Corporate Business Plan, is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders' Rights Act*, *Plant Protection Act*, and *Seeds Act*.

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food and the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating expenditures are funded by the Government of Canada through a budgetary lapsing authority. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency. Compensation Fund payments and employee benefits are authorized by separate statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established for departmental corporations by the Receiver General for Canada.

Section 31 of the *Canadian Food Inspection Agency Act*, which requires the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), has not yet been proclaimed. Management is working toward the preparation of GAAP financial statements for the year ending March 31, 2000.

The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis, with the exception of employee termination benefits and accumulated vacation pay which are recorded on a cash basis when paid.

(b) Revenue recognition

Non-tax revenues are recorded on a cash basis.

(c) Capital expenditures

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures.

(e) Contributions to Superannuation (Pension) Plan

The Agency's employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute equally to the cost of the plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total obligation of the Agency to the plan.

Canadian Food Inspection Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

3. Parliamentary appropriations

The Agency was created effective April 1, 1997, and the authority for the Agency's 1997-98 operating resources was included in the appropriations of Agriculture and Agri-Food Canada (AAFC). Section 32.1 of the *Canadian Food Inspection Agency Act* deems these resources to be appropriated for the Agency's purposes.

	1998 (in thousands of dollars)
Vote	
Vote 1— AAFC (Operating expenditures)	295,170
Vote 1a— AAFC (Operating expenditures)— Transition funds	5,750
Vote 5— AAFC (Capital expenditures)	11,247
Vote 10— AAFC (Grants and contributions)	519
Statutory Compensation fund	2,843
	<u>315,529</u>
Add Statutory contributions to employee benefit plans	34,636
	<u>350,165</u>
Less:	
Reduction in appropriation available due to shortfall in revenue credited to the vote ⁽¹⁾	15,621
Amount lapsed	4,530
	<u>330,014</u>
Total appropriations used	
Add services provided without charge by other Government departments:	
Accommodation	1,811
Employee benefits	13,637
Other	298
	<u>15,746</u>
Less non-tax revenue	43,146
Net cost of operations	<u>302,614</u>

⁽¹⁾ The shortfall in revenue has been adjusted downwards by \$4,800 thousand representing forecast revenue for fish inspection services which was not subject to respending restrictions.

4. Accounts receivable

As at March 31, 1998, the Agency has current accounts receivable from outside parties relating to is normal service activities.

	1998 (in thousands of dollars)
Outside Parties:	
Inspection fees	6,367
Grading	9
Miscellaneous fees and services	6
	<u>6,382</u>
Less: allowance for doubtful accounts	380
	<u>6,002</u>

Revenues associated with these accounts receivable are not reflected in the statement of operations.

5. Liabilities

As March 31, 1998, the Agency has liabilities of the following amounts:

	1998 (in thousands of dollars)
Accounts payable and accrued liabilities	29,164
Salaries payable	5,454
Contractors' holdbacks	35
	<u>34,653</u>
Vacation pay	10,730
Employee termination benefits	22,558
Total liabilities	<u>67,941</u>

The costs associated with accounts payable and accrued liabilities, salaries payable and contractors' holdbacks are reflected in the statement of operations.

The costs associated with the liabilities for vacation pay and employee termination benefits are not reflected in the statement of operations. These costs are recognized when paid (Note 2(a)). These liabilities represent an obligation of the Agency that are normally funded through the Treasury Board.

Canadian Food Inspection Agency— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

6. Capital expenditures

Capital assets including land, buildings, laboratories and equipment, were transferred from Agriculture and Agri-Food Canada, Health Canada, and Fisheries and Oceans Canada at the time of the Agency's creation.

During the year, the Agency incurred capital expenditures of \$9,764 thousand which have been charged to the following operating expenditures.

	1998 (in thousands of dollars)
Professional and special services	200
Utilities, materials and supplies	193
Travel and relocation	368
Furniture and equipment	2,850
Accommodation	6,138
Information	15
	<u>9,764</u>

7. Contingencies

The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. At March 31, 1998, the total amount of claims is estimated at \$168.2 million. Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as an operating expense of the applicable years.

8. Specified purpose account

The Agency conducts joint projects with outside organizations related to Food Inspection and Animal and Plant Health. Funds received from the outside organizations are administered by the Agency through a specified purpose account. The transactions of the specified purpose account are not reflected in the statement of operations.

9. Compensation payments

	1998 (in thousands of dollars)
Balance, beginning of year	751
Add: receipts	1,531
Less: expenditures incurred	(1,549)
Balance, end of year	<u>733</u>

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals, plants and things destroyed pursuant to the Acts. Funding for compensation payments is provided by a statutory contribution. Actual expenditures for compensation payments for the year ended March 31, 1998 were as follows:

10. Advisory board

	1998 (in thousands of dollars)
Health of animals	2,843
	<u>2,843</u>

Pursuant to Section 10 of the *Canadian Food Inspection Act* the Minister of Agriculture and Agri-Food has appointed an advisory board to advise the Minister on any matters within the responsibility of the Agency. Expenditures relating to the board's activities amounted to \$14 thousand and are included in the statement of operations.

11. Related party transactions

Through common ownership, the Agency is related to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business.

12. Uncertainty due to Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Agency, including those related to the efforts of other government departments and agencies, customers, suppliers, or other third parties, will be fully resolved.

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

JOANNE DENERON
Acting Chairperson

ALBERT HALLER
Executive Officer

June 12, 1998

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1998. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1998

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Operating Expenditures		
Salaries and employee benefits	492,048	427,142
Professional and special services	138,486	113,775
Travel and relocation	110,490	250,382
Accommodation	80,568	85,805
Office expenses and equipment	38,949	14,869
Printing and publishing	33,770	34,096
Telephone and telecommunications	18,897	21,252
Contributions	18,000	18,000
Honoraria to Board members	16,913	41,512
Postage and courier service	13,131	12,969
Materials and supplies	6,644	6,990
Advertising	366	7,002
Cost of operations (Note 3)	968,262	1,033,794

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

3. Parliamentary appropriations

	1998	1997
	\$	\$
Indian Affairs and Northern Development—Vote 50	860,000	927,000
Treasury Board—Vote 5	63,936	5,368
Supplementary Estimates (A)	11,977	46,158
	935,913	978,526
Lapsed	36,651	3,732
	899,262	974,794
Statutory contributions to employee benefit plans	69,000	59,000
Total use of appropriations	968,262	1,033,794

4. Contingency

A complaint has been filed against the Commission. Should any costs result from this action, they would be recorded as an operating expenditure in the year the outcome of the action is determinable.

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

KEN JOHNSON

*Executive Director
Senior Financial Officer*

GERTRUDE RENÉ de COTRET

*Director, Corporate Services
Senior Full-Time Financial Officer*

June 25, 1998

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1998. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 6, 1998

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditures		
Board		
Salaries and employee benefits	588	522
Employee termination benefits (Note 6)		57
Transportation and communications	74	93
Professional and special services	63	33
Accommodation	43	51
Other	5	1
	773	757
Operations		
Salaries and employee benefits	13,670	13,568
Employee termination benefits (Note 6)	499	693
Professional and special services	1,873	1,791
Accommodation	1,578	1,831
Transportation and communications	1,490	1,287
Construction and/or acquisition of machinery and equipment	641	1,128
Utilities, materials and supplies	415	533
Acquisition and/or construction of land, buildings and works	331	90
Purchased repair and upkeep	316	353
Information	230	294
Rentals	50	52
Other	3	10
	21,096	21,630
Administration		
Salaries and employee benefits	1,978	2,199
Employee termination benefits (Note 6)	109	350
Professional and special services	647	499
Transportation and communications	249	259
Utilities, materials and supplies	249	206
Accommodation	234	375
Construction and/or acquisition of land, buildings and works	71	
Purchased repair and upkeep	48	75
Construction and/or acquisition of machinery and equipment	25	74
Information	23	26
Rentals	9	8
	3,642	4,071
Total expenditures	25,511	26,458
Non-tax revenue		
Proceeds of sales	14	30
Refunds of previous years' expenditures	10	29
Services and service fees	7	31
	31	90
Net cost of operations (Note 3)	25,480	26,368

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority; employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave which are recorded on a cash basis. Termination benefits related to the Government downsizing incentive programs are recorded in the accounts of CTAISB. This estimated amount is recorded in the year of the signing of the termination agreement with the employee.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures.

3. Parliamentary appropriation

	1998	1997
	(in thousands of dollars)	
Privy Council—Vote 15	19,523	20,949
Supplementary—Vote 15b	1,047	
	20,570	20,949
Lapsed	467	120
	20,103	20,829
Spending of proceeds from the disposal of surplus Crown Assets	10	16
Statutory contributions to employee benefit plans	2,584	2,446
Use of appropriation	22,697	23,291
Add: services provided without charge by other Government departments (Note 4) ...	2,814	3,167
Deduct: non-tax revenue	31	90
Net cost of operations	25,480	26,368

4. Services provided without charge by other Government departments

	1998	1997
	(in thousands of dollars)	
Public Works and Government Services Canada		
i) Accommodation and accommodation alteration	1,855	2,256
ii) Administration of pay processing and cheque issue	13	30
Treasury Board (employer's contributions to the health insurance plan)	866	816
Human Resources Development Canada (administration of workers' compensation)	67	48
Auditor General of Canada (audit services)	13	17
	2,814	3,167

5. Specified purpose account

The Flight Recorder Software Systems Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancements. The cash contributions received as of March 31, 1998 from foreign governments total \$312,000 and the total expenditures recorded as of March 31, 1998 against the account is \$123,000. The closing balance of the specified purpose account as of March 31, 1998 is \$189,000. These receipts and expenditures are not included in the statement of operations of the CTAISB.

6. Exceptional expenditures

In conjunction with its continuing downsizing activities the CTAISB has incurred expenditures totalling \$423,000 (1997—\$734,000). This amount includes \$155,000 (1997—\$180,000) for the payment of regular severance pay and accrued vacation pay, as well as an amount of \$268,000 (1997—\$554,000) related to the government downsizing incentives such as the Early Departure Incentive, the Early Retirement Incentive and the Executive Employment Transition Policy programs.

The following amounts are included in the figures reported on the statement of Operations under Employee Termination Benefits:

	1998	1997
	(in thousands of dollars)	
Operations	345	422
Administration	78	312
	423	734

**Canadian Transportation Accident
Investigation and Safety Board—Concluded****NOTES TO THE STATEMENT OF OPERATIONS—
Concluded****7. Uncertainty due to the Year 2000 issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the CTAISB including those related to the efforts of suppliers, the federal Government or other third parties, will be fully resolved.

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Director, Veterans' Land Act

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE
PUBLIC ACCOUNTS OF CANADA.

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE
PUBLIC ACCOUNTS OF CANADA.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of the Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

ALAIN GÉLINAS

Manager, Finance & Administration

GUY D'ALOISIO

Director, Corporate Services

June 26, 1998

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1998. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1998 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1998

Medical Research Council—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Expenditures		
Grants and Scholarships (see Schedule)		
Grants (Note 3)	150,675	150,926
Multi-disciplinary	23,170	23,994
Salary support	20,502	21,790
Research training	17,717	18,287
Travel and exchange	282	277
Other activities (Note 3)	2,227	3,283
Networks of centres of excellence	13,518	14,704
Human Genome Program (Note 3)		494
	228,091	233,755
Operations		
Salaries and employee benefits	3,314	3,145
Travel (Note 5)	1,441	1,293
Professional and special services	1,334	1,384
Accommodation	295	339
Publications	264	263
Communications	242	244
Materials and supplies	162	128
Furniture and equipment	104	53
Equipment repair and maintenance	85	66
	7,241	6,915
Administration		
Salaries and employee benefits	1,357	1,331
Employee termination benefits	12	60
Professional and special services	475	215
Publications	222	194
Travel (Note 5)	182	270
Accommodation	114	135
Communications	99	103
Materials and supplies	66	54
Furniture and equipment	42	22
Equipment repair and maintenance	35	28
	2,604	2,412
	237,936	243,082
Non-tax revenue		
Refunds of previous years' expenditure	892	398
Adjustment of prior years' PAYE	80	
Sale of Crown assets surplus	2	7
Net cost of operations (Note 4)	236,962	242,677

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

C. CLEMENHAGEN
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when disbursed. All operating expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge from Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditure.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(f) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Medical Research Council—Continued**NOTES TO THE STATEMENT OF OPERATIONS—Continued****3. Comparative figures**

Some previous year's figures have been reclassified to reflect the current year's presentation. This was done to provide more details on the programs.

(a) In the Statement of Operations the reclassified figures are as follows:

	Revised Classifi- cation 1997	Former Classifi- cation 1997
	(in thousands of dollars)	
Grants	150,296	146,195
Other Activities	3,283	5,002
Human Genome Program	494	3,506

(b) In the Schedule of Grants and Scholarships the reclassified figures are:

	Revised Classifi- cation 1997	Former Classifi- cation 1997
	(in thousands of dollars)	
Grants		
Breast Cancer Research		
Initiative	1,719	
MRC Genome	3,012	
Other Activities		
Other Grants	2,717	4,436
Human Genome Program	494	3,506

4. Parliamentary appropriations

	1998	1997
	(in thousands of dollars)	
Department of Health		
Vote 25—Grants	228,120	233,763
Lapsed	(29)	(8)
	228,091	233,755
Vote 20—Operating expenditures	9,048	8,318
Lapsed	(430)	(208)
	8,618	8,110
Statutory contributions to employee benefit plans	616	538
Total use of appropriations	237,325	242,403
Add: services provided without charge by government departments	611	679
Less: non-tax revenue	(974)	(405)
Net cost of operations	236,962	242,677

5. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 30 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1998	1997
	(in thousands of dollars)	
Operations:		
Grant committees	769	732
Standing committees	120	73
Award committees	107	88
Regional retreats	91	
Site reviews	72	136
Human Genome		39
Council/Executive	53	93
Advisory groups	44	19
Staff	185	113
	1,441	1,293
Administration:		
Advisory groups	83	196
Staff	99	74
	182	270

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

6. Trust funds

As provided for in Section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

Medical Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—
Concluded

- (b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1998	1997	1998	1997
(in thousands of dollars)				
Balance, beginning of year	84	81	4,288	2,556
Add:				
Donations received			2,723	4,197
Interest received	3	3	112	86
Less grants paid	(9)		(5,480)	(2,551)
Balance, end of year	78	84	1,643	4,288

7. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1998	1997
(in thousands of dollars)		
Year of payment		
1997-98		200,225
1998-99	210,280	137,947
1999-2000	137,959	75,109
2000-01	81,754	35,503
2001-02	31,297	13,780
2002-03	11,601	1,280
2003-04	1,375	
	474,266	463,844

SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Grants		
Operating	131,649	133,136
Maintenance	3,694	2,494
Equipment	3,388	929
Health Services Research	2,000	2,000
Breast Cancer		
Research Initiative (Note 3)	1,962	1,719
MRC Genome (Note 3)	390	3,012
Special Projects	2,252	2,468
University-Industry Grants	5,340	5,168
	150,675	150,926
Multi-disciplinary		
MRC Groups	18,856	16,001
Program Grants	3,786	7,006
Development Grants	528	987
	23,170	23,994
Salary Support		
MRC Groups	1,847	2,724
Development Grants	2,037	2,574
Career Investigators	673	882
MRC Scientists	4,256	3,948
Senior Scientists	863	518
Distinguished Scientists	762	400
Scholarships	7,997	8,746
Clinician Scientists 2	1,060	1,027
University-Industry Salary Support	1,007	971
	20,502	21,790
Research Training		
Clinician Scientists 1	1,119	1,162
Centennial Fellowships	787	676
Fellowships	8,732	10,065
Dental Fellowships	85	164
Studentships	5,936	5,221
Undergraduate Scholarships	404	442
University-Industry Training Awards	654	557
	17,717	18,287
Travel and exchange		
Visiting Scientists and Professorships	163	175
Travel grants, Symposia and Workshops	119	102
	282	277
Other Activities		
President's Fund	550	566
Other Grants (Note 3)	1,677	2,717
	2,227	3,283
All Core Programs	214,573	218,557
Networks of Centres of Excellence	13,518	14,704
Human Genome Program (Note 3)		494
	228,091	233,755

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1998 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU

Chairman

MICHEL LEULLIER

Secretary

June 19, 1998

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1998. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1998

The National Battlefields Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Grants in lieu of taxes (Note 4)	3,517,416	
Operations		
Salaries and benefits	1,016,543	961,571
Employee termination benefits	22,273	
Capital assets (Note 6)	1,960,541	721,503
Professional services	584,225	315,404
Maintenance	342,381	183,604
Utilities, materials and supplies	213,821	198,180
Information	55,557	93,142
Rentals	12,079	14,174
Miscellaneous	2,765	2,762
	4,210,185	2,490,340
Administration		
Salaries and benefits	391,926	311,494
Professional services	58,315	36,985
Transportation and communication	40,254	31,676
Office supplies	6,073	3,264
Compensation for damage claims		720
Accounting services provided without charge by a Government department	26,450	6,250
	523,018	390,389
Total expenditures	8,250,619	2,880,729
Non-tax revenues		
Parkings (Note 7)	364,613	274,606
Fees for visits, services and the use of facilities	77,636	68,313
Fines and penalties	34,799	18,286
Miscellaneous	201	52
	477,249	361,257
Net cost of operations (Note 3)	7,773,370	2,519,472

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER

Secretary

Approved by the Commission:

ANDRÉ JUNEAU

Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing the great historic battlefields at Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total pension obligation of the Commission under the plan.

The National Battlefields Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

3. Parliamentary appropriation

	1998	1997
	\$	\$
Canadian Heritage		
Vote 90—(Vote 85 in 1997)	5,539,447	1,878,000
Vote 90a—(Vote 85a in 1997)	2,060,000	500,000
	7,599,447	2,378,000
Lapsed	334	1,479
	7,599,113	2,376,521
Statutory—Contributions to employee benefit plans	183,000	155,000
Spending of revenues in accordance with section 29.1(1) of the FAA	441,855	342,906
Spending of proceeds from the disposal of Crown assets surplus	201	52
	8,224,169	2,874,479
Total use of appropriations		
Add: services provided without charge by a Government department	26,450	6,250
Less: non-tax revenues	(477,249)	(361,257)
Net cost of operations	7,773,370	2,519,472

4. Grants in lieu of taxes

During the year, payments were made to Public Works and Government Services Canada in order to reimburse payments of grants in lieu of taxes to the cities of Quebec and Sillery.

5. Receivable

Pursuant to a draft lease agreement, the Commission and the Urban Community of Quebec City agreed to the payment of \$40,468 to be received for the rental of space in the Discovery Pavilion of the Plains for the period from November 1, 1997 through March 31, 1998.

6. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1997	Additions	Disposals	March 31, 1998
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,495,915	41,908		1,537,823
Parking lots	372,715			372,715
Buildings	1,152,508			1,152,508
Martello Towers	2,074,470			2,074,470
Discovery Pavilion of the Plains of Abraham	520,263	2,728,994		3,249,257
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,436,595	119,086		1,555,681
	8,752,005	2,889,988		11,641,993
Financed by parliamentary appropriation	7,800,610	1,931,101		9,731,711
Financed by revenues in accordance with section 29.1(1) of the FAA	178,794	27,840		206,634
Financed by Trust Fund (Note 7)	772,601	931,047		1,703,648
	8,752,005	2,889,988		11,641,993

7. Parking revenues

Friends of the Plains of Abraham Inc., of which two members of the Board of Directors are also members of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1998, the Commission received \$269,777 (\$274,606 in 1997). Other parking revenues of \$94,836 come from parking lots managed by the Commission. This revenue was used for the purpose of the Commission's program, in accordance with section 29.1(1) of the *Financial Administration Act*.

The National Battlefields Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

8. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields of Quebec City. Since September 1984, the Trust fund is governed by the subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which such money was given to the Commission.

	1998	1997
	\$	\$
Receipts		
Donations and sponsorships	1,165,611	397,003
Interest	30,635	11,689
	<u>1,196,246</u>	<u>408,692</u>
Disbursements		
Capital assets (Note 6)	931,047	69,698
Professional services	78,533	87,295
	<u>1,009,580</u>	<u>156,993</u>
Excess of receipts over disbursements	186,666	251,699
Balance at beginning of the year	592,585	340,886
Balance at end of year, deposited with the Receiver General for Canada	<u>779,251</u>	<u>592,585</u>

9. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

As at March 31, 1998, the amount of commitments for the Commission's normal operations is \$130,600.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's Finance Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Until the end of fiscal year 1997-98, the National Research Council, under the finance and Information Management Services Branch, operated a variety of proven corporate accounting and reporting systems. A Finance Data Warehouse integrated operational data from NRC's four main financial systems and used commercially available reporting software tools from Cognos. This provided the Corporation with timely, easily accessible and comprehensive operational and business intelligence type information.

In July 1997, NRC undertook a major new initiative impacting the whole of the National Research Council. The initiative addresses NRC's administrative systems and management information needs leading up to the year 2000 and beyond. The full suite of software products from SAP: Finance, Material Management, Human Resources and Project Management modules, are now being implemented at NRC. Eventually, all legacy systems in these areas will be replaced by this one enterprise wide software package. This initiative addresses the Corporation's year 2000 concerns; it allows for the full integration of our administrative systems; it allows for NRC's move to full accrual accounting and; it will significantly streamline our operations and introduce new technological efficiencies. Implementation of these modules will commenced in April, 1998.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

July 9, 1998

National Research Council of Canada— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,240,000	4,199,359
International affiliations	952,763	932,736
	5,192,763	5,132,095
Contributions		
Assistance to industry	87,466,060	82,805,117
TRIUMF project	32,954,000	31,000,000
Canada-France-Hawaii Telescope Corporation	3,740,830	3,734,266
The Gemini telescopes	3,269,438	3,467,048
James Clerk Maxwell Telescope	1,150,656	2,644,427
Biotechnology Research Program	57,189	594,699
	133,830,936	129,377,652
Capital		
Minor capital expenditures	43,945,330	30,218,893
Major Capital Replacement Program	13,163,588	14,258,838
Other	6,519,279	5,680,737
	63,628,197	50,158,468
Operations		
Salaries and employee benefits	159,159,179	151,902,278
Termination benefits	3,533,460	2,343,282
Utilities, materials and supplies	40,351,996	39,465,940
Professional and special services	18,914,367	18,382,132
Transportation and communications	12,943,927	12,363,031
Rentals	5,803,990	3,735,058
Information	3,879,310	4,349,946
Other	39,432	96,222
	244,625,661	232,637,889
Administration		
Salaries and employee benefits	30,886,991	29,275,044
Termination benefits	1,741,729	1,307,075
Utilities, materials and supplies	11,697,427	12,345,650
Professional and special services	8,869,322	7,279,402
Grants in lieu of taxes - PWGSC	6,357,000	
Transportation and communications	2,992,159	2,280,678
Information	865,020	1,095,687
Rentals	269,399	381,346
Other	134,583	57,299
	63,813,630	54,022,181
	505,898,424	466,196,190

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998—Concluded

	1998	1997
	\$	\$
Non-tax revenues		
Revenues from operations		
Service fees	35,128,373	33,067,118
Sales of publications	9,979,674	9,280,637
Other	3,516,421	4,364,198
	48,624,468	46,711,953
Other revenues		
Refund of previous years' expenditures	1,832,392	1,119,647
Other	86,555	17,176
Proceeds from the disposal of surplus Crown assets	352,428	724,802
	50,895,843	48,573,578
Net cost of operations	455,002,581	417,622,612

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act 1966-67* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and statutory vote derived from operating revenues. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

National Research Council of Canada— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

(b) Revenue recognition

Revenues are recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operation expenditures in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditures

Refund of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1998	1997
	\$	\$
Vote 70	238,873,501	238,668,066
lapsed	6,322,214	16,791,928
	<u>232,551,287</u>	<u>221,876,138</u>
Vote 75	46,080,400	43,701,185
lapsed	1,254,292	469,171
	<u>44,826,108</u>	<u>43,232,014</u>
Vote 80	134,125,000	130,384,000
lapsed	294,064	1,006,348
	<u>133,830,936</u>	<u>129,377,652</u>
Statutory-Expenditure NRC Act Section 5(1)(e)-NRC	73,081,397	45,179,530
Available for use in subsequent year	14,288,712	7,544,521
(A)	<u>58,792,685</u>	<u>37,635,009</u>
Statutory contributions to employee benefits		
(B)	<u>25,257,000</u>	<u>23,299,000</u>
Spending of proceeds from Crown assets surplus	377,428	724,802
lapsed	12,019	9,425
available for use in subsequent year	<u>25,000</u>	<u>25,000</u>
(C)	<u>340,409</u>	<u>690,377</u>
Total Statutory (A+B+C)	<u>84,390,094</u>	<u>61,624,386</u>
Total Use of appropriations	495,598,425	456,110,190
Add: Services provided without charge by the council and other Government departments	10,300,000	10,086,000
Less: Non-tax Revenue Statutory revenue fund	48,624,468	46,711,953
Other non-tax revenue	<u>2,271,375</u>	<u>1,861,625</u>
Total non-tax revenue	<u>50,895,843</u>	<u>48,573,578</u>
Net cost of operations	<u>455,002,582</u>	<u>417,622,612</u>

National Research Council of Canada— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1998	1997
	\$	\$
Current:		
Outside parties.....	10,201,866	8,065,906
	<u>10,201,866</u>	<u>8,065,906</u>

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1998	1997
	\$	\$
Balance, beginning of year.....	10,487,329	9,648,918
Payments made	12,571,225	12,209,326
Monies received	12,690,684	13,047,737
Balance, end of year.....	<u>10,606,788</u>	<u>10,487,329</u>

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$15,225,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$18,362,000 in 1998-99; \$675,000 in 1999-2000 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1998 the Corporation has spent \$21,476,000 on the programs.

In 1998-99 the Corporation entered into an agreement for outsourcing the maintenance of SAP/SIGMA system equipment and software. The committed amount of the outsourcing is \$8,043,000 to cover a period of 6 years.

The Corporation is also committed to the following Transfer Payment Agreement:

1. James Maxwell Telescope— is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to \$1,151,000 in 1998-99; \$1,020,000 in 1999-2000; \$1,020,000 in 2000-01. To March 31, 1998 the corporation has spent \$46,506,000.
2. Gemini Twin Telescope Project— is a collaborative agreement with the United States and the United Kingdom to build and operate twin 8 metre telescopes, one in Mauna Kea, Hawaii, USA and the other in Cerro Pachon, Chile. The Corporation is committed to \$2,772,000 in 1998-99; \$3,191,000 in 1999-2000; \$3,395,000 in 2000-01; \$3,225,000 in 2001-02 and \$3,200,000 in 2002-03. To March 3, 1998 the Corporation has spend \$23,266,000.
3. Canada-France-Hawaii Telescope Corporation— NRC jointly owns and operates a 3.6 meter diameter optical telescope, in Mauna Kea, Hawaii, USA. The Corporation is committed to \$3,253,000 in 1998-99 and \$3,253,000 in 1999-2000. To March 31, 1998 the Corporation has spent \$52,244,000.
4. Tri-University Meson Facility— is Canada's nation meson facility, managed as a joint venture by a consortium of Canadian Universities, in Vancouver, B.C. The Corporation is committed to \$35,000,000 in 1998-99 and \$34,318,000 in 1999-2000. To March 31, 1998 the Corporation has spent \$97,272,000.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibility, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

DAVID McGUINTY

Executive Director and Chief Executive Officer

EUGENE NYBERG

Corporate Secretary and Director of Operations

June 17, 1998

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY AND THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the year ended March 31, 1998. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 17, 1998

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits	1,258,688	1,051,498
Professional and special services	952,506	1,256,055
Transportation and communications	348,706	333,503
Publications	352,179	178,025
Rentals	207,341	147,908
Acquisitions of capital assets	108,839	42,493
Utilities, materials and supplies	102,381	78,258
Repairs and maintenance	34,180	4,429
Other subsidies and payments	467	
	3,365,287	3,092,169
Executive Committee		
Honoraria	17,396	7,963
Travel and living expenses	12,747	9,523
	30,143	17,486
Other Committees		
Travel and living expenses	143,525	139,768
Honoraria	92,216	78,615
	235,741	218,383
	3,631,171	3,328,038
Non-tax revenue		
Sale of publications	13,368	10,777
Refund of previous years' expenditures	10,783	7,497
Sale of surplus Crown assets	1,625	144
	25,776	18,418
Net cost of operations (Note 3)	3,605,395	3,309,620

The accompanying notes are an integral part of this financial statement.

Approved by:

STUART SMITH

Chair

DAVID McGUINTY

Executive Director and
Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation under Schedule II of the *Financial Administration Act*. The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decisionmaking in all sectors, by conducting studies, organizing multistakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of vacation pay which is recorded on cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(f) Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditure in the year they are made and they represent the total pension obligation of the Round Table under the plan.

3. Parliamentary appropriations

	1998	1997
	\$	\$
Privy Council—Vote 30	3,118,000	3,106,000
Supplementary Vote 30b	167,370	189,650
	3,285,370	3,295,650
Lapsed	27,674	251,756
	3,257,696	3,043,894
Statutory contributions to employee benefit plans	192,000	164,000
Spending of revenues from the sale of publications in accordance with section 29.1(1) of the FAA	13,368	5,000
Spending of proceeds from the disposal of surplus Crown assets	1,625	144
Total use of appropriations	3,464,689	3,213,038
Add:		
Services provided without charge by other Government departments	166,482	115,000
Less: non-tax revenue	25,776	18,418
Net cost of operations	3,605,395	3,309,620

4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program. These receipts and expenses are not included in the statement of operations of the Round Table. The unspent balance in this account is carried forward for future use.

	1998	1997
	\$	\$
Balance at beginning of year	43,957	70,594
Receipts	666,755	353,677
	710,712	424,271
Expenses	464,513	380,314
Balance at end of year	246,199	43,957

5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	1998	1997
	\$	\$
Inventory at beginning of year	140,243	82,348
Add: New publications produced	124,491	68,672
Less: Sales	13,368	10,777
Inventory at end of year	251,366	140,243

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1997	Acquisitions	Disposal	March 31, 1998
	\$	\$	\$	\$
Informatics equipment	208,638	24,397	3,049	229,986
Office furniture and equipment	30,956	84,442	2,705	112,693
	239,594	108,839	5,754	342,679
Accumulated amortization	March 31, 1997	Amortizations	Disposal	March 31, 1998
	\$	\$	\$	\$
Informatics equipment	105,197	31,290	152	136,335
Office furniture and equipment	18,395	13,019	2,707	28,707
	123,592	44,309	2,859	165,042

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

7. Liabilities

As of March 31, liabilities are as follows:

	1998	1997
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable	407,459	444,726
Accrued salaries	37,907	41,142
	<u>445,366</u>	<u>485,868</u>
(b) Other liabilities		
Accrued vacation pay	44,889	22,074

The cost represented by the accounts payable and accrued charges are reflected as expenditures in the statement of operations or as expenses of the specified purpose account wherever they are applicable.

The costs associated with accrued vacation pay are not included in the statement of operations. These costs are recognized only when paid (see note 2a).

8. Uncertainty Due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Round Table, including those related to the efforts of suppliers, federal Government, or other third parties, will be fully resolved.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 29, 1998

Natural Sciences and Engineering Research Council—Continued

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1998. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 29, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditures		
Grants and scholarships		
Research grants	250,101	265,605
Research partnerships	110,635	112,669
Scholarships and fellowships (training)	54,264	54,348
General support	2,984	2,115
	<u>417,984</u>	<u>434,737</u>
Operations		
Salaries and employee benefits	8,250	8,064
Employee termination benefits	152	117
Professional and special services	2,746	2,480
Transportation and communications	1,679	1,722
Accommodation	925	925
Information	663	497
Acquisition of machinery and equipment	321	342
Utilities, materials and supplies	310	442
Purchased repair and upkeep	182	221
Rentals	92	99
	<u>15,320</u>	<u>14,909</u>
Administration		
Salaries and employee benefits	2,063	2,016
Employee termination benefits	38	29
Professional and special services	686	620
Transportation and communications	420	431
Accommodation	231	231
Information	166	124
Acquisition of machinery and equipment	80	86
Utilities, materials and supplies	77	110
Purchased repair and upkeep	46	55
Rentals	23	25
	<u>3,830</u>	<u>3,727</u>
	<u>437,134</u>	<u>453,373</u>
Non-tax revenue		
Refund of previous years' expenditures	(386)	(105)
Net cost of operations	<u>436,748</u>	<u>453,268</u>

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI

President

LAURENT NADON

Director General

Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships, operating and administrative expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating and administrative expenditures are recorded on the accrual basis, with the exception of vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and agencies

Estimates of amounts for services provided without charge by other Government departments and agencies are included in the operating and administrative expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Changes in financial statement presentation

The presentation of operating expenditures has been revised in order to better reflect their nature. Expenditures are now shown under operating and administrative groupings but the total operating expenditures are not affected.

4. Parliamentary appropriations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amounts not used lapse. Appropriations are as follows:

	1998	1997
	(in thousands of dollars)	
Industry		
Grants and scholarships		
Main Estimates		
Vote 90 (Vote 100 in 1997)	417,164	432,737
Add:		
Supplementary Estimates (A)		2,000
Supplementary Estimates (B)	820	
Less: grants and scholarships expenditures	(417,984)	(434,737)
Operating and administrative expenditures		
Main Estimates		
Vote 85 (Vote 95 in 1997)	15,205	15,603
Add:		
Supplementary Estimates (A)	780	803
Supplementary Estimates (B)	363	
Less:		
Operating and administrative expenditures	(15,978)	(15,570)
Operating and administrative lapse	370	836
Statutory contributions to employee benefit plans	1,486	1,335
Total use of appropriations	435,448	451,642
Add: services provided without charge by other Government departments	1,687	1,732
Less: non-tax revenue	(386)	(105)
Net cost of operations	436,749	453,269

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

5. Grants, scholarships and other expenditures administered and disbursed for government departments and agencies and organizations outside the government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the government, which are not included in the statement of operations, are detailed in schedule I. Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies during the year.

The Council held grant and scholarship funds in trust for two organizations (NATO and Atomic Energy of Canada Limited (AECL)).

	1998	1997
	(in thousands of dollars)	
Balance, beginning of year	1,044	996
Add:		
Funds received	662	730
Interest received	47	32
	1,753	1,758
Less disbursements (Schedule I)	(769)	(714)
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council	984	1,044

6. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1998, are payable as follows:

	(in thousands of dollars)
1999	367,485
2000	255,024
Subsequent years	242,870
	<u>865,379</u>

7. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial

reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

SCHEDULE I SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Visiting fellowships		
National Research Council	3,699	2,412
Environment	907	945
Natural Resources	768	823
Fisheries and Oceans	444	552
Forestry	357	461
National Defence	295	399
Health	276	447
Canadian Space Agency	181	214
Industry	15	73
Agriculture and Agri-Food		2,237
	6,942	8,563
Research partnerships grants		
Agriculture and Agri-Food	666	861
National Research Council	499	3,330
National Defence	421	222
Forestry	355	390
Canadian Space Agency	9	187
Industry		3,527
Fisheries and Oceans		16
	1,950	8,533
NATO science fellowships		
North Atlantic Treaty Organization (Note 5)	769	714
CIDA/NSERC research associateships		
Canadian International Development Agency		9
	9,661	17,819

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 29, 1998

Social Sciences and Humanities Research Council—Continued

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1998. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 29, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditures (Note 3)		
Grants and fellowships		
Research base	34,732	33,765
Research Training	27,693	24,451
Strategic	12,640	14,391
Institutional	7,481	5,392
Research communications	4,606	5,780
	<u>87,152</u>	<u>83,779</u>
Operations		
Salaries and employee benefits	4,247	4,364
Employee termination benefits	109	192
Accommodation	939	939
Professional and special services	650	686
Acquisition of office furniture and equipment	336	159
Material and supplies	199	218
Council and its committees	198	243
Communications and travel	167	230
Repairs and maintenance	65	141
Postage and freight	38	48
Advertising and publication	33	121
Rental of facilities and equipment	11	3
	<u>6,992</u>	<u>7,344</u>
Administration		
Salaries and employee benefits	1,269	1,304
Employee termination benefits	32	57
Accommodation	281	281
Professional and special services	194	205
Acquisition of office furniture and equipment	100	47
Material and supplies	59	65
Council and its committees	59	73
Communications and travel	50	69
Repairs and maintenance	20	42
Postage and freight	11	14
Advertising and publication	10	36
Rental of facilities and equipment	4	1
	<u>2,089</u>	<u>2,194</u>
	<u>96,233</u>	<u>93,317</u>
Non-tax revenue		
Refunds of previous years' expenditures	(242)	(556)
Net cost of operations	<u>95,991</u>	<u>92,761</u>

The accompanying notes are an integral part of this statement.

Approved by the Council:

MARC RENAUD
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The grants and fellowships, operating and administrative expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating and administrative expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating and administrative expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and Agencies

Estimates of amounts for services provided without charge by other Government departments and Agencies are included in operating and administrative expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Changes in financial statement presentation

The presentation of operating expenditures has been revised in order to better reflect their nature. Expenditures are now shown under operating and administrative groupings but the total operating expenditures are not affected.

Amounts received from joint initiatives are now deducted from the grants and fellowships expenditures in order to present only the Council's net cost of operations. The 1997 grants and fellowships expenditures have thus been reduced by \$279,000.

Finally, the classification of grants and fellowships has been revised in order to group programs according to their nature and to reflect the organizational structure.

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

4. Parliamentary appropriations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	1998	1997
	(in thousands of dollars)	
Industry		
Grants and fellowships		
Main Estimates		
Vote 100 (Vote 110 in 1997).....	87,152	83,426
Add:		
Supplementary Estimates (B).....		353
Less: grants and fellowships expenditures	(87,152)	(83,779)
Grants and fellowships lapse		
Operating and administrative expenditures		
Main Estimates		
Vote 95 (Vote 105 in 1997).....	6,512	7,143
Add:		
Supplementary Estimates (A).....		358
Supplementary Estimates (B).....	357	46
Less:		
Operating and administrative expenditures	(6,810)	(7,295)
Operating and administrative lapse	59	252
Statutory contributions to employee benefit plans	758	702
Total use of appropriations	94,720	91,776
Add: services provided without charge by other Government departments	1,513	1,541
Less: non-tax revenue	(242)	(556)
Net cost of operations	95,991	92,761

5. Trust Funds

(a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1998	1997
	(in thousands of dollars)	
Balance, beginning of year.....	257	266
Add interest earned	8	9
Less fellowships paid	(15)	(18)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council.....	250	257

(b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, were as follows:

	1998	1997
	(in thousands of dollars)	
Balance, beginning of year	24	9
Add: donations received and interest earned	226	35
Less: fellowship paid	(20)	(20)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council.....	230	24

6. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1998 are payable as follows:

	(in thousand of dollars)
1999	69,042
2000	48,949
Subsequent years	29,551
	147,542

7. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

SECTION 3

1997-98

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.13
Accountable advances	3.17
Losses of public money and property	3.20

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
PUBLIC HARBOURS AND PORT FACILITIES ACT (SECTION 14(1))—	
Transport—	129,065
Department	
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Foreign Affairs and International Trade—	852,000
Canadian International Development Agency	
Justice—	2,097,246
Department	2,421,261,145
National Revenue	2,424,210,391
CUSTOMS TARIFF (SECTION 76)—	
National Revenue	108,764,739
CUSTOMS TARIFF (SECTION 79)—	
National Revenue	282,173
CUSTOMS TARIFF (SECTION 115)⁽¹⁾—	
National Revenue	493,153,487
CUSTOMS TARIFF (SECTION 133)—	
National Revenue	402,689
Total	3,026,942,544

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

⁽¹⁾ Formerly Customs Tariff (section 101)

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 14(1) OF THE PUBLIC HARBOURS AND PORT FACILITIES ACT			
TRANSPORT			
Department			
Under Ministerial Approval, May 7, 1997, the remission of rates was granted to Imperial Oil Limited equating to 50% of the total debt of wharfage and berthage fees payable by the company for its use of the public wharf at Sydney, Nova Scotia for the period of February 14, 1995 to September 30, 1996. During this period the public port facility had been closed for reconstruction	129,065	PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	669
		PC 1965-1144, June 21, 1965, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	1,312,831
		PC 1967-38/393, March 13, 1967, remission of customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	8,443
		PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	6,119,357
PURSUANT TO SECTION 23 OF THE FAA			
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Canadian International Development Agency			
CP 1997-1534, October 23, 1997, Remission Order for interest on late or missed payments on Official Development Assistance concessionary loans; and interest not collected due to delay in implementing the Interest and Administrative Charges Regulations	852,000	PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts	67,123
		PC 1970-1913, October 21, 1970, remission of customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America.	1,058,547
JUSTICE			
Department			
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	2,097,246	PC 1972-215, February 10, 1972, remission of customs duties on off-highway vehicles, parts and accessories and parts thereof.	3,217,012
		PC 1972-583, March 28, 1972, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	14
NATIONAL REVENUE			
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	3,816	PC 1972-585, March 28, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	817
PC 1959-1624, December 22, 1959, remission of customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official military uniform dress or accoutrement not available in Canada	430,479	PC 1973-2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency	815,032
		PC 1974-2522, November 19, 1974, remission of customs duties and excise tax on certain kinds of advertising material	2,397
		PC 1975-1973, August 27, 1975, remission of customs duties on various types of railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 2)	280,032,019
		PC 1975-1975, August 27, 1975, remission of customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4)	36,104,092

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount \$	Description of the Order	Amount \$
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	65,685,257	PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	58
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude	39,976,812	PC 1980-278, January 25, 1980, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited	6
PC 1976-325, February 17, 1976, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	18,806	PC 1980-2751, October 16, 1980, remission of customs duties and a portion of the sales tax in respect of front end wheel loaders and parts	3,000,594
PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	39,462	PC 1981-579, March 5, 1981, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	2,818
PC 1976-1884, July 20, 1976, remission of customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	1,495,286	PC 1982-993, April 1, 1982, remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	313
PC 1976-2984, December 2, 1976, remission of customs duties and excise taxes on samples of negligible value	1,330,388	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	65,083,832
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	103,297	PC 1982-2262, July 29, 1982, remission of customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	3,519
PC 1977-297, February 10, 1977, remission of customs duties and sales tax on buses, parts and accessories and parts thereof	333	PC 1982-2635, September 3, 1982, remission of customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	15,350,068
PC 1978-763, March 16, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	4,868	PC 1982-3470, November 18, 1982, remission of Customs duties on goods used in the manufacture of satellites and satellite subsystems for export	1,500
PC 1978-2185, July 5, 1978, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof	599	PC 1982-3941, December 23, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated	310
PC 1978-2835, September 6, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dominion Truck Bodies Ltd.	33	PC 1982-3942, December 23, 1982, remission of customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited	159
PC 1978-3762, December 14, 1978, partial remission of customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	403,415	PC 1983-30, January 13, 1983, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	1,264
PC 1978-3839, December 21, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	28		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-947, March 31, 1983, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited.	34	PC 1985-818, March 14, 1985, remission of customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	2,067,990
PC 1983-1439, May 12, 1983, remission of customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	45,698	PC 1985-1757, May 30, 1985, remission of customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	196,359
PC 1983-1499, May 19, 1983, remission of customs duties and sales tax on automobiles of Volkswagen Canada Limited	8,193,625	PC 1985-1932, June 13, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.	77
PC 1983-2525, August 10, 1983, remission of customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	415,134,332	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	148,647
PC 1983-3414, November 3, 1983, remission of customs duties on shade fabrics imported for use in growing horticultural crops	4,347	PC 1985-2954, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods imported by mail	1,081
PC 1984-51, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	5	PC 1985-2955, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods transported into Canada by courier services	47,669
PC 1984-867, March 15, 1984, remission of customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations	730,175	PC 1985-3099, October 10, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	1,500
PC 1984-1159, April 5, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited.	142	PC 1986-502, February 27, 1986, remission of customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts.	548
PC 1984-1559, May 10, 1984, remission of customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	7,612,783	PC 1987-199, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Advance Engineered Products Ltd.	279
PC 1984-2509, July 12, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée.	1,506	PC 1987-324, February 19, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited.	25
PC 1985-277, January 31, 1985, remission of customs duties and sales tax on computer carrier media	7,975,676	PC 1987-442, March 12, 1987, remission of customs duties and sales tax on certain books and other printed matter	691
PC 1985-812, March 14, 1985, remission of customs duties on automobiles of Mazda Canada Inc.	982	PC 1987-443, March 12, 1987, remission of customs duties and sales tax on certain computer parts and semiconductors	25,361,137
PC 1985-813, March 14, 1985, remission of customs duties on automobiles of Mercedes-Benz of Canada Incorporated	2,540,008	PC 1987-947, May 7, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	10,140
PC 1985-816, March 14, 1985, remission of Customs duties on automobiles of Subaru Canada Inc.	73,028		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1987-1044, May 21, 1987, remission of customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	325,392	PC 1988-2916, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited	99,185
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	139,733	PC 1988-2918, December 30, 1988, remission of customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	533,588
PC 1987-1600, July 30, 1987, remission of customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	42,403	PC 1988-2920, December 30, 1988, remission of customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	6,761
PC 1987-2672, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc.	2,271,515	PC 1988-2921, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd	2,341
PC 1987-2673, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	1,168,756	PC 1988-2926, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	5,300
PC 1987-2674, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	1,619,491	PC 1988-2927, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd	2,064
PC 1988-357, March 3, 1988, remission of customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada	327,949,987	PC 1988-2930, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Universal Truck Body Ltd.	28
PC 1988-1203, June 17, 1988, remission of customs duties on pasta	22,549	PC 1988-2945, December 30, 1988, remission of customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	1,566,803
PC 1988-2897, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	9,761	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	4,839
PC 1988-2898, December 30, 1988, remission of customs duties on vehicles of Toyota and parts thereof	80,696,520	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	126,675
PC 1988-2901, December 30, 1988, remission of customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof	3,000,000	PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	281,885
PC 1988-2906, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc	193	PC 1990-2850, December 21, 1990, remission of Customs duties, Excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland	3,013
PC 1988-2910, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	47,629,369		
PC 1988-2915, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd	4,399		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the goods and services tax (GST) paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	921,700,116	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the Excise Tax Act. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	188,027
PC 1991-264, February 14, 1994, amended the Indian Remission Order, made by Order in Council PC 19985-2446 of August 7, 1985, extending its application to the 1988, 1989 and 1990 taxation years	1,169	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits goods and services tax paid or payable on land purchases made by certain Indian bands of Saskatchewan that settlevaluated land entitlement claims pursuant to the terms of binding agreements specific to each band. This remission was amended later by PC 1997-1829, December 9, 1997, to include the Cowessess and Carry the Kettle First Nations	2,643,437
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Settlements Remission Order, grants a remission of certain income taxes and the goods and services tax (GST), paid or payable by Indians or bands or designated corporations on certain Indian settlements that are not yet designated as reserves	2,409,540	PC 1994-622, April 21, 1994, amended the Maintenance Payments Remission Order, made by Order in Council PC 1991-256 of February 14, 1991, extending the time for making an application under the remission order to the end of 1995	2,017
PC 1992-2397, November 19, 1992, remission of customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft	12,188	PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993 extending the application of section 3 of the remission order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	14,167
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	8,039,358	PC 1994-800, May 12, 1994, Indians and Webeque Band on the Webeque Indian Settlement Remission Order, extends the benefits of relief from income tax and the goods and services tax to Indians present at the Webeque Indian Settlement, from January 1, 1992, as though this settlement were a reserve	578,933
PC 1992-2415, November 26, 1992, remission of customs duties on defence supplies	20,079,827	PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the goods and services tax to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	126,661
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export	3,145,572		
PC 1992-658, April 2, 1992, remission of income tax refunds payable by certain taxpayers in respect to taxation years 1980 to 1984	10,567		
PC 1994-567, April 14, 1994, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989 extending the application of sections 3 to 6 of the Order to the 1993 taxation year	119,534		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest	35,571	PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payments as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	245,783
PC 1997-1066, July 25, 1997, remission of tax and all relevant interest, payable by certain taxpayers for the taxation years 1989 and 1993 to 1996	80,221	PC 1998-126, February 5, 1998, remission of income tax and all relevant interest, payable by certain taxpayers for the 1989, 1990 and 1994 to 1996 taxation years	34,942
PC 1997-1213, August 28, 1997, Karrie Allan and Robert Tyler Allan Remission Order, remits an amount of a good and services tax new housing rebate in respect of residential renovations	832	PC 1998-52, January 26, 1998, Les Industries Fermco Ltée Remission Order, remits an amount of interest on Federal sale tax that the company failed to charge on sales of houses to Indians due to incorrect advice from government officials	95,583
PC 1997-1249, August 28, 1997, Robert Eriksson Remission Order, remits an amount of goods and services tax new housing rebate in respect of the construction of a residence	5,639	Total	2,421,261,145
PC 1997-1250, August 28, 1997, Asea Brown Boveri Inc. Remission Order, remits an amount paid in error as federal sales tax (FST) in 1990	43,926	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
PC 1997-1371, September 25, 1997, remission of income tax and all relevant interest, payable by certain taxpayers for the taxation years 1982 to 1984 and 1991 to 1996	267,289	NATIONAL REVENUE	
PC 1997-1461, October 9, 1997, Triad International Inc. Remission Order, remits an amount otherwise payable for the dismantling and exportation of the Glacier Ammonia Plant in Alberta to China	110,632	Remissions of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or bands on the Indian settlement of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	1,885,983	DRA 1988-5, April 17, 1988	17,715
PC 1997-1795, December 4, 1997, Vince Wagner Remission Order, remits an amount of the goods and services taxes new housing rebate in respect of the construction of a residence	2,243	DRA 1988-6, April 21, 1988	9,270
PC 1997-59, January 7, 1997, remission of income tax, penalties and all relevant interest, payable by certain taxpayers for the taxation years 1982 and 1983 and 1992 to 1994	44,681	DRA 1988-7, May 4, 1988	12,533
		DRA 1988-9, June 3, 1988	20,494
		DRA 1988-10, June 17, 1988	4,044
		DRA 1988-11, June 28, 1988	5,346
		DRA 1988-12, July 11, 1988	4,696
		DRA 1988-13, July 27, 1988	12,727
		DRA 1988-14, August 10, 1988	8,724
		DRA 1988-15, August 24, 1988	48,503
		DRA 1988-16, September 7, 1988	22,650
		DRA 1988-17, September 23, 1988	10,496
		DRA 1988-18, October 4, 1988	5,509
		DRA 1988-19, October 18, 1988	25,394
		DRA 1988-20, November 23, 1988	38,988
		DRA 1988-21, November 18, 1988	10,684
		DRA 1988-22, November 29, 1988	10,824
		DRA 1988-23, December 12, 1988	76,692
		DRA 1988-24, January 9, 1989	13,352
		DRA 1989-1, January 18, 1989	3,687
		DRA 1989-2, February 9, 1989	3,811
		DRA 1989-3, February 15, 1989	22,348
		DRA 1989-6, April 5, 1989	4,644
		DRA 1989-7, April 21, 1989	166,113
		DRA 1989-8, April 25, 1989	7,233
		DRA 1989-9, May 24, 1989	29,252
		DRA 1989-10, May 30, 1989	8,500
		DRA 1989-12, June 27, 1989	1,403
		DRA 1989-13, July 13, 1989	8,066
		DRA 1989-14, July 18, 1989	14,792
		DRA 1989-15, August 15, 1989	2,701
		DRA 1989-16, August 16, 1989	5,596

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-17, September 5, 1989	4,338	DRA 1992-12, September 15, 1992	289,768
DRA 1989-18, September 26, 1989	4,903	DRA 1992-13, October 13, 1992	415,936
DRA 1989-19, October 5, 1989	11,380	DRA 1992-14, October 27, 1992	145,950
DRA 1989-20, October 18, 1989	32,390	DRA 1992-15, November 19, 1992	392,506
DRA 1989-21, November 1, 1989	15,757	DRA 1992-16, January 22, 1993	1,760,879
DRA 1989-22, November 8, 1989	18,051	DRA 1992-17, February 9, 1993	533,815
DRA 1989-23, November 24, 1989	7,905	DRA 1993-1, February 9, 1993	436,041
DRA 1989-24, December 6, 1989	4,209	DRA 1993-2, February 24, 1993	534,181
DRA 1989-25, January 10, 1990	9,988	DRA 1993-3, April 13, 1993	189,514
DRA 1990-1, January 23, 1990	16,576	DRA 1993-4, April 15, 1993	154,184
DRA 1990-2, February 2, 1990	5,084	DRA 1993-5, April 28, 1993	866,412
DRA 1990-3, February 22, 1990	15,211	DRA 1993-6, May 21, 1993	450,562
DRA 1990-4, March 5, 1990	11,931	DRA 1993-7, June 15, 1993	1,521,637
DRA 1990-5, March 16, 1990	34,347	DRA 1993-8, June 23, 1993	2,023,612
DRA 1990-6, April 3, 1990	12,508	DRA 1993-9, September 13, 1993	1,171,672
DRA 1990-7, April 25, 1990	10,857	DRA 1993-10, September 17, 1993	609,720
DRA 1990-8, May 7, 1990	95,200	DRA 1993-11, September 17, 1993	884,997
DRA 1990-9, May 18, 1990	16,039	DRA 1993-12, September 29, 1993	2,833,997
DRA 1990-10, June 7, 1990	20,674	DRA 1993-13, October 19, 1993	417,263
DRA 1990-11, June 25, 1990	17,057	DRA 1993-14, November 22, 1993	680,682
DRA 1990-12, July 3, 1990	17,895	DRA 1993-15, November 30, 1993	614,672
DRA 1990-13, July 16, 1990	1,329	DRA 1993-16, December 14, 1993	416,200
DRA 1990-14, July 24, 1990	64,904	DRA 1993-17, December 29, 1993	584,329
DRA 1990-15, August 30, 1990	6,070	DRA 1994-1, January 24, 1994	190,824
DRA 1990-16, August 30, 1990	63,038	DRA 1994-2, February 15, 1994	411,874
DRA 1990-17, September 12, 1990	4,288	DRA 1994-3, March 9, 1994	878,112
DRA 1990-18, September 25, 1990	33,551	DRA 1994-4, March 23, 1994	569,790
DRA 1990-19, October 12, 1990	18,149	DRA 1994-5, April 18, 1994	1,032,637
DRA 1990-20, October 22, 1990	17,666	DRA 1994-6, May 9, 1994	389,907
DRA 1990-21, November 5, 1990	3,177	DRA 1994-7, June 13, 1994	1,156,237
DRA 1990-22, November 21, 1990	12,431	DRA 1994-8, June 15, 1994	768,441
DRA 1990-23, November 28, 1990	57,766	DRA 1994-9, July 11, 1994	219,841
DRA 1990-24, December 12, 1990	4,342	DRA 1994-10, July 25, 1994	332,469
DRA 1990-25, December 28, 1990	8,399	DRA 1994-11, August 9, 1994	847,053
DRA 1991-1, January 18, 1991	49,385	DRA 1994-12, September 13, 1994	837,775
DRA 1991-2, February 6, 1991	21,247	DRA 1994-13, October 5, 1994	231,379
DRA 1991-3, February 26, 1991	60,722	DRA 1994-14, October 24, 1994	244,178
DRA 1991-4, March 5, 1991	12,863	DRA 1994-15, November 9, 1994	1,165,211
DRA 1991-5, March 19, 1991	84,439	DRA 1994-16, December 6, 1994	323,466
DRA 1991-6, April 10, 1991	1,943	DRA 1994-17, December 23, 1994	314,480
DRA 1991-7, April 12, 1991	1,489	DRA 1995-1, February 9, 1995	954,094
DRA 1991-8, June 19, 1991	14,991	DRA 1995-2, February 9, 1995	3,060,472
DRA 1991-9, July 4, 1991	64,945	DRA 1995-3, March 17, 1995	1,090,011
DRA 1991-10, July 23, 1991	3,412	DRA 1995-4, March 14, 1995	386,401
DRA 1991-11, July 19, 1991	140,162	DRA 1995-5, April 4, 1995	6,831,146
DRA 1991-12, July 29, 1991	24,447	DRA 1995-6, April 25, 1995	934,176
DRA 1991-13, August 20, 1991	29,051	DRA 1995-7, May 16, 1995	908,612
DRA 1991-14, September 16, 1991	51,443	DRA 1995-8, June 6, 1995	131,401
DRA 1991-15, October 17, 1991	18,524	DRA 1995-9, June 27, 1995	2,486,107
DRA 1991-16, October 30, 1991	11,767	DRA 1995-10, July 18, 1995	341,768
DRA 1991-18, December 12, 1991	3,102,158	DRA 1995-11, August 8, 1995	356,225
DRA 1991-19, January 3, 1992	28,396	DRA 1995-12, August 29, 1995	446,057
DRA 1992-1, January 28, 1992	8,135	DRA 1995-13, September 19, 1995	194,244
DRA 1992-2, February 20, 1992	16,246	DRA 1995-14, October 17, 1995	1,348,466
DRA 1992-3, March 12, 1992	25,555	DRA 1995-15, October 31, 1995	964,197
DRA 1992-4, April 6, 1992	8,907	DRA 1995-16, November 15, 1995	149,327
DRA 1992-5, April 23, 1992	69,433	DRA 1995-17, November 28, 1995	178,685
DRA 1992-6, May 6, 1992	89,495	DRA 1995-18, December 12, 1995	34,484
DRA 1992-7, June 4, 1992	162,278	DRA 1996-1, January 16, 1996	2,059,962
DRA 1992-8, June 29, 1992	123,791	DRA 1996-2, February 13, 1996	655,355
DRA 1992-9, July 14, 1992	210,554	DRA 1996-3, March 12, 1996	1,926,065
DRA 1992-10, July 30, 1992	107,845	DRA 1996-4, April 16, 1996	1,980,198
DRA 1992-11, August 20, 1992	303,994	DRA 1996-5, May 14, 1996	419,781

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1996-6, June 11, 1996	5,627,555	PC 1988-1244, June 23, 1988, remission of customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	12,703,160
DRA 1996-7, July 16, 1996	1,127,619	PC 1988-1245, June 23, 1988, remission of customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers and denim apparel manufacturers during the period January 1, 1989 to December 31, 1993	34,344
DRA 1996-8, August 20, 1996	141,180	PC 1988-1246, June 23, 1988, remission of customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	4,969,434
DRA 1996-9, September 17, 1996	18,092,181	PC 1988-1247, June 23, 1988, remission of customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997	750,971
DRA 1996-10, October 15, 1996	996,911	PC 1989-1668, August 24, 1989, remission of customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	1,386,246
DRA 1996-11, November 19, 1996	648,387	PC 1989-2103, October 19, 1989, remission of customs duties on certain tropical products imported on or after July 1, 1989	15,688
DRA 1996-12, December 17, 1996	1,163,796	PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.	25,153
DRA 1997-1, February 11, 1997	3,115,893	PC 1990-2255, October 18, 1990, remission of customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	579
DRA 1997-2, March 27, 1997	4,051,904	PC 1991-976, May 30, 1991, remission of customs duties on titanium anodes	484
DRA 1997-3, April 23, 1997	839,912	PC 1992-779, April 30, 1992, remission of customs duties on certain disodium carbonate for use in the manufacture of glass bottles	20,074
DRA 1997-4, May 29, 1997	1,525,691	PC 1993-420, March 9, 1993, remission of customs duties on carbon fibres and filaments	48,627
DRA 1997-5, July 22, 1997	944,816	PC 1993-898, May 4, 1993, remission of customs duties on certain products	49,054
DRA 1997-6, July 29, 1997	2,231,391	PC 1993-1212, June 8, 1993, remission of customs duties on certain designers' samples of apparel	775,003
DRA 1997-7, August 27, 1997	1,299,125	PC 1993-1664, August 5, 1993, remission of customs duties on beer originating in the United States.	375,103,913
DRA 1997-8, October 21, 1997	625,747		
DRA 1997-9, November 18, 1997	3,882,471		
DRA 1997-10, January 22, 1998	573,364		
DRA 1997-11, February 13, 1998	35,545		
Total	108,764,739		
PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF			
NATIONAL REVENUE			
Remissions of customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada:			
PC 1996-0F01, February 6, 1996	732		
PC 1996-0F02, February 27, 1996	14		
PC 1996-0F09, October 10, 1996	3,000		
PC 1996-0F10, November 6, 1996	66		
PC 1996-0F12, January 15, 1997	2,948		
PC 1997-0F03, April 23, 1997	275,413		
Total	282,173		
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF ⁽¹⁾			
NATIONAL REVENUE			
PC 1987-2746, December 31, 1987, remission of customs duties on certain parts classified under specific tariff items enumerated in the Schedule	1,017		
PC 1988-1242, June 23, 1988, remission of customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	14,898,865		
PC 1988-1243, June 23, 1988, remission of customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	793,670		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1678, August 26, 1993, remission of customs duties on certain products.....	145,083	PC 1997-830, June 17, 1997, remission of customs duties to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004.....	5,816,936
PC 1993-1808, September 23, 1993, remission of customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture.....	863	PC 1997-899, July 3, 1997, remission of customs duties on fresh fruits and vegetables imported for processing.....	191,714
PC 1993-1811, September 23, 1993, remission of customs duties on shade fabrics for use in growing horticultural crops.....	77,023	PC 1997-952, July 4, 1997, remission of customs duties under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond.....	29,663,519
PC 1993-2090, December 15, 1993, remission of customs duties on distilled spirits entitled to the benefit of the United States Tariff or the Mexico Tariff and imported into Canada by distillers for the purpose of bottling in bond.....	14,271,272	PC 1997-1300, September 17, 1997, remission of customs duties on textured polyester filament yarn imported for weaving broadwoven fabric.....	65,173
PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus.....	4,032,411	PC 1997-1301, September 17, 1997, remission of customs duties on chloralkali electrolyser cells and electrolysers cell membranes for use in the manufacture of chlorine or sodium hydroxide.....	898,256
PC 1994-2066, December 14, 1994, remission of customs duties on pointe shoes or block toe shoes.....	60,893	PC 1997-1668, November 20, 1997, remission of customs duties on textile products imported into Canada by Les Collections Shan Inc.....	23,799
PC 1994-2103, December 14, 1994, remission of customs duties on manufactured tobacco imported into Canada for further manufacture....	14,390,096	PC 1997-2001, December 29, 1997, remission of a portion of the customs duties and Excise taxes on certain goods originating in Commonwealth developing countries.....	3,490,161
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions.....	391,406	PC 1997-2002, December 29, 1997, remission of a portion of the customs duties and Excise taxes on imports of certain woollen fabrics.....	107,253
PC 1995-218, February 14, 1995, remission of customs duties on electrical power transformers, shunt reactors and parts.....	53,104	PC 1997-2055, December 29, 1997, remission of a portion of the customs duties on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004.....	99,729
PC 1995-1202, July 26, 1995, remission of customs duties imposed under the Customs Tariff and the tax imposed under Division III of Part IX of the Excise Tax Act on printed material imported for use by foreign carriers.....	790,496	PC 1997-2056, December 29, 1997, remission of a portion of the customs duties on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004.....	395,472
PC 1996-299, March 12, 1996, remission of customs duties on certain implants for use in fattening cattle.....	162,625	PC 1997-2057, December 29, 1997, remission of a portion of the customs duties on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004.....	4,967,457
PC 1996-496, April 16, 1996, remission of customs duties on billiard cloth for the manufacture or repair of billiard tables.....	135,392	PC 1998-281, February 26, 1998, remission of customs duties on dehydrated garlic for use in manufacturing, and chewing gum containing nicotine.....	644,803
PC 1996-1089, July 10, 1996, remission of customs duties on certain knitting yarns.....	516,559	Total.....	493,153,487
PC 1996-1787, November 26, 1996, remission of customs duties on grinding beads.....	103,831		
PC 1997-285, March 4, 1997, remission of customs duties on certain potatoes imported for use in the manufacture of potato chips.....	15,084		
PC 1997-621, April 22, 1997, remission of customs duties on pointe shoes or block toe shoes.....	28,519		
PC 1997-780, May 20, 1997, remission or anti-dumping duties on certain prime-quality corrosion-resistant steel sheet for use in the manufacture of motor vehicle parts.....	38,276		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF			
NATIONAL REVENUE			
Remissions of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:			
PC 1984-2189, June 21, 1984	15,659	PC 1985-3530, December 5, 1985	1,126
PC 1984-2660, July 25, 1984	4,188	PC 1985-3607, December 12, 1985	1,699
PC 1984-2834, August 24, 1984	1,450	PC 1986-144, January 16, 1986	6,270
PC 1984-2918, August 31, 1984	9,910	PC 1986-208, January 23, 1986	3,701
PC 1984-3156, September 12, 1984	9,502	PC 1986-347, February 6, 1986	4,671
PC 1984-3635, November 8, 1984	2,870	PC 1986-404, February 13, 1986	1,520
PC 1984-3978, December 6, 1984	3,213	PC 1986-500, February 17, 1986	43,278
PC 1984-4097, December 20, 1984	5,628	PC 1986-623, March 13, 1986	7,690
PC 1985-295, January 31, 1985	5,406	PC 1986-853, April 10, 1986	1,887
PC 1985-481, February 14, 1985	3,554	PC 1986-948, April 17, 1986	2,524
PC 1985-482, February 14, 1985	11,372	PC 1986-1171, May 15, 1986	3,317
PC 1985-637, February 28, 1985	1,575	PC 1986-1420, June 12, 1986	3,479
PC 1985-1047, February 28, 1985	1,721	PC 1986-1487, June 19, 1986	4,616
PC 1985-1277, April 18, 1985	1,084	PC 1986-1570, June 26, 1986	2,540
PC 1985-1648, May 16, 1985	1,633	PC 1986-1727, July 23, 1986	1,767
PC 1985-1649, May 16, 1985	9,233	PC 1986-1904, August 8, 1986	1,658
PC 1985-1907, June 13, 1985	9,574	PC 1986-2135, September 11, 1986	28,455
PC 1985-2007, June 20, 1985	2,007	PC 1986-2136, September 11, 1986	2,038
PC 1985-2142, July 4, 1985	3,593	PC 1986-2281, October 2, 1986	3,380
PC 1985-2300, July 24, 1985	2,602	PC 1986-2321, October 9, 1986	2,171
PC 1985-2359, July 24, 1985	1,003	PC 1986-2383, October 23, 1986	1,825
PC 1985-2691, August 28, 1985	4,221	DRA 1986-36, November 10, 1986	1,765
PC 1985-2776, September 12, 1985	1,245	DRA 1986-42, December 15, 1986	1,529
PC 1985-2825, September 19, 1985	6,546	DRA 1986-43, December 22, 1986	11,940
PC 1985-2826, September 19, 1985	39,924	DRA 1987-3, February 13, 1987	1,106
PC 1985-2876, September 26, 1985	4,124	DRA 1987-4, February 25, 1987	2,412
PC 1985-2960, October 3, 1985	2,654	DRA 1987-7, April 9, 1987	1,061
PC 1985-2961, October 3, 1985	5,843	DRA 1987-9, May 11, 1987	2,360
PC 1985-3100, October 10, 1985	2,427	DRA 1987-10, May 20, 1987	1,584
PC 1985-3205, October 24, 1985	1,840	DRA 1987-12, June 15, 1987	9,356
PC 1985-3417, November 11, 1985	4,426	DRA 1987-13, July 2, 1987	13,223
		DRA 1987-14, July 22, 1987	22,926
		DRA 1987-16, August 19, 1987	7,101
		DRA 1987-17, August 26, 1987	6,184
		DRA 1987-18, September 9, 1987	1,099
		DRA 1987-19, September 22, 1987	7,245
		DRA 1987-21, October 20, 1987	2,159
		Total	402,689

(1) Formerly Customs Tariff (section 101).

Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i) (a), (b) and (c)—
 - (a) Section 25(1) of the FAA gives Ministers, pursuant to Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than overpayment of salaries, wages, or employment related allowances and accountable advances.
 - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
 - (c) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that pertains to overpayment of salaries, wages or employment-related allowances and accountable advances.
- (iii) Governor in Council and Parliamentary authority—
 - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is in the public interest to remit the other debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
 - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

The following codes are used:

Code

A	Memorandum accounts receivable
B	Memorandum accounts receivable
C	Memorandum accounts receivable
D	Memorandum accounts receivable
E	Asset accounts
F	Asset accounts

Write-off
Forgiveness
Remission (Section 23 of the FAA)
Waivers
Write-off
Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN						Governor in Council and Parliamentary authority			Total	
Code ⁽¹⁾	Number	Ministerial approval		Treasury Board approval		Vote number or Act	Number	Amount	Number	Amount
		Amount	Number	Amount	Amount					
		\$		\$				\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	10,597	2,474,288						10,597	2,474,288
Canadian Grain Commission Revolving Fund.....	A	23	24,844						23	24,844
CANADIAN HERITAGE										
Department	A/D	532	57,816						532	57,816
Canadian Radio-television and Telecommunications Commission	A	187	2,288						187	2,288
Public Service Commission— Staff Development and Training Revolving Fund.....	A	1	40						1	40
CITIZENSHIP AND IMMIGRATION										
Department	A	781	1,126,391			2b	2,711	2,669,616	781	1,126,391
Transportation and assistance loans.....	E								2,711	2,669,616
FINANCE										
Department	F					6b	1	49,426,118	1	49,426,118
FISHERIES AND OCEANS										
	A/D	1,729	492,517	1	349,443				1,730	841,960
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A/D	1,250	313,985	3	5,904				1,253	319,889
Personnel posted abroad	E			11	23,530	11b	8	31,426	19	54,956
Canadian International Development Agency.....	C					*	1	852,000	1	852,000
International development assistance— Loans	F					26b	4	23,446,289	4	23,446,289
HEALTH										
Department	A	28	14,569						28	14,569
HUMAN RESOURCES DEVELOPMENT										
Department	A	1,325	1,135,838						1,325	1,135,838
Canadian Centre for Occupational Health and Safety	A	13	5,856						13	5,856
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A	26	195,938						26	195,938
Indian Economic Development Fund—Loans	A/E			2	6,929	6b	3	10,025	5	16,954
Indian Housing Assistance Fund— Loans	E					6b	29	129,647	29	129,647
INDUSTRY										
Department	A	189	6,951,559						189	6,951,559
Atlantic Canada Opportunities Agency.....	A	252	65,941,194						252	65,941,194
Economic Development Agency of Canada for the Regions of Quebec.....	A	48	11,846,583						48	11,846,583
National Research Council of Canada.....	A	248	228,236						248	228,236
Natural Sciences and Engineering Research Council.....	A	3	16,105						3	16,105
Statistics Canada.....	A	112	11,050						112	11,050
JUSTICE										
Department	C					*	20,273	2,097,246	20,273	2,097,246
NATIONAL DEFENCE.....										
	A	314	285,239						314	285,239
NATIONAL REVENUE										
	A	60,707	471,907,575	448	339,087,883				61,155	810,995,458

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATURAL RESOURCES										
Department	A/D	661	1,351,412						661	1,351,412
Geomatics Canada Revolving Fund	A/D	424	974						424	974
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	6	71,990						6	71,990
SOLICITOR GENERAL										
Canadian Security Intelligence Service	D	66	109						66	109
Correctional Service	A	264	24,544						264	24,544
Royal Canadian Mounted Police	A/D	5,464	196,866						5,464	196,866
TRANSPORT										
Department	A	1,905	375,548						1,905	375,548
VETERANS AFFAIRS	A	242	556,263						242	556,263
		87,397	565,609,617	465	339,473,689		23,030	78,662,367	110,892	983,745,673
BANKRUPTCY AND INSOLVENCY ACT—										
FISHERIES AND OCEANS	A	4	2,207						4	2,207
NATIONAL REVENUE	A	28,194	241,537,223						28,194	241,537,223
		28,198	241,539,430						28,198	241,539,430
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Department—										
Canadian Grain Commission Revolving Fund	B	4	8,147						4	8,147
CUSTOMS ACT—										
NATIONAL REVENUE ⁽²⁾	B	94	472,300						94	472,300
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	45,392	46,435,837						45,392	46,435,837
EXCISE TAX ACT—										
NATIONAL REVENUE ⁽²⁾	B	7,937	17,320,291						7,937	17,320,291
INCOME TAX ACT—										
NATIONAL REVENUE ⁽²⁾	B	24,473	54,069,067						24,473	54,069,067
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	586	1,798,665						586	1,798,665
PUBLIC HARBOURS AND PORT FACILITIES ACT—										
TRANSPORT										
Department	B	1	129,065						1	129,065
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	524	667,554						524	667,554

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued										
		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department										
Indian Housing Assistance Fund—Loans ⁽³⁾	F	2	11,600						2	11,600
SOLICITOR GENERAL										
Correctional Service—Parolee loans ⁽⁴⁾	F	236	6,885						236	6,885
		238	18,485						238	18,485
		194,844	928,068,458	465	339,473,689		23,030	78,662,367	218,339	1,346,204,514
SUMMARY—										
Write-offs	A/E	151,331	853,361,161	465	339,473,689	2,751	2,840,714	154,547	1,195,675,564	
Remissions (Section 23 of the FAA)	C					20,274	2,949,246	20,274	2,949,246	
Forgiveness	B/F	33,857	74,483,574			5	72,872,407	33,862	147,355,981	
Waivers	D	9,656	223,723					9,656	223,723	
		194,844	928,068,458	465	339,473,689		23,030	78,662,367	218,339	1,346,204,514

(*) Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(3) Vote L51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

(4) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 1998		Advances settled in April 1998		Advances outstanding as at April 30, 1998	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	1,229	1,044,082	1,088	877,243	141	166,839
CANADIAN HERITAGE						
Department	241	249,202	216	238,680	25	10,522
Canada Information Office	1	450			1	450
Canadian Radio-television and Telecommunications Commission	17	30,011	17	30,011		
National Archives of Canada	52	18,341	17	8,941	35	9,400
National Film Board	132	52,567	36	15,254	96	37,313
National Library	23	16,505	13	12,930	10	3,575
Public Service Commission	86	107,064	83	106,989	3	75
Status of Women—Office of the Co-ordinator	17	22,147	17	22,147		
	569	496,287	399	434,952	170	61,335
CITIZENSHIP AND IMMIGRATION						
Department	550	394,749	466	375,192	84	19,557
Immigration and Refugee Board of Canada	87	61,956	71	54,591	16	7,365
	637	456,705	537	429,783	100	26,922
ENVIRONMENT						
Department	635	594,031	562	500,712	73	93,319
Canadian Environmental Assessment Agency	1	1,500	1	1,500		
	636	595,531	563	502,212	73	93,319
FINANCE						
Department	99	127,515	85	118,666	14	8,849
Auditor General	130	162,936	130	162,936		
Canadian International Trade Tribunal	1	284	1	284		
Office of the Superintendent of Financial Institutions	14	8,983	5	2,735	9	6,248
	244	299,718	221	284,621	23	15,097
FISHERIES AND OCEANS						
	738	1,094,501	510	782,684	228	311,817
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	2,561	6,864,597	2,526	6,810,562	35	54,035
Canadian International Development Agency	153	380,834	153	380,834		
International Joint Commission	12	9,465	12	9,465		
	2,726	7,254,896	2,691	7,200,861	35	54,035
GOVERNOR GENERAL						
	1	150	1	150		
HEALTH						
Department	415	350,835	355	307,590	60	43,245
Medical Research Council	20	84,432	20	84,432		
Patented Medicine Prices Review Board	1	1,000	1	1,000		
	436	436,267	376	393,022	60	43,245
HUMAN RESOURCES DEVELOPMENT						
Department	1,731	1,282,268	1,631	1,199,795	100	82,473
Canada Labour Relations Board	27	17,701	27	17,701		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,759	1,300,769	1,659	1,218,296	100	82,473
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	415	348,725	288	243,201	127	105,524

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 1998		Advances settled in April 1998		Advances outstanding as at April 30, 1998	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDUSTRY	748	613,017	699	586,025	49	26,992
Department	4	955	3	698	1	257
Atlantic Canada Opportunities Agency	195	268,806	61	104,796	134	164,010
Canadian Space Agency						
Economic Development Agency of Canada for the Regions of Quebec ⁽¹⁾	65	47,525	64	47,254	1	271
National Research Council of Canada	96	139,967	96	139,967		
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	869	687,967	869	687,967		
Western Economic Diversification	25	14,720	25	14,720		
	2,006	1,781,557	1,817	1,581,427	189	200,130
JUSTICE	146	378,717	104	320,472	42	58,245
Department	22	17,869	21	16,451	1	1,418
Canadian Human Rights Commission	226	515,770	175	307,735	51	208,035
Commissioner for Federal Judicial Affairs	82	70,761	82	70,761		
Federal Court of Canada	1	300	1	300		
Human Rights Tribunal Panel						
Offices of the Information and Privacy						
Commissioners of Canada	2	950	2	950		
Tax Court of Canada	10	2,250	10	2,250		
	489	986,617	395	718,919	94	267,698
	8,867	11,079,822	5,447	6,148,150	3,420	4,931,672
NATIONAL DEFENCE						
	3,732	2,477,945	3,652	2,393,960	80	83,985
NATIONAL REVENUE						
NATURAL RESOURCES	436	439,362	436	439,362		
Department	134	85,187	134	85,187		
Atomic Energy Control Board	110	101,725	110	101,725		
National Energy Board	680	626,274	680	626,274		
PARLIAMENT	35	31,446	35	31,446		
House of Commons	18	51,725	18	51,725		
The Senate	53	83,171	53	83,171		
PRIVY COUNCIL	203	162,390	202	160,150	1	2,240
Department	23	12,443	23	12,443		
Canadian Centre for Management Development	3	1,050	3	1,050		
Canadian Intergovernmental Conference Secretariat						
Canadian Transportation Accident Investigation and Safety Board	18	32,550			18	32,550
Chief Electoral Officer	58	63,129	24	37,030	34	26,099
Commissioner of Official Languages	14	5,345	14	5,345		
Public Service Staff Relations Board	4	2,000			4	2,000
	323	278,907	266	216,018	57	62,889
PUBLIC WORKS AND GOVERNMENT SERVICES	653	450,657	639	442,095	14	8,562
Department						
SOLICITOR GENERAL	33	11,950	33	11,950		
Department	1	1,200,000	1	1,200,000		
Canadian Security Intelligence Service	1,538	877,471	1,480	843,935	58	33,536
Correctional Service	14	4,944	14	4,944		
National Parole Board	2,085	8,304,885	1,027	6,291,254	1,058	2,013,631
Royal Canadian Mounted Police	3,671	10,399,250	2,555	8,352,083	1,116	2,047,167

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 1998		Advances settled in April 1998		Advances outstanding as at April 30, 1998	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
TRANSPORT						
Department	597	605,652	559	587,080	38	18,572
Canadian Transportation Agency	2	4,397	2	4,397		
	599	610,049	561	591,477	38	18,572
TREASURY BOARD	85	68,443	80	67,039	5	1,404
VETERANS AFFAIRS	153	386,366	141	375,784	12	10,582
Total	30,701	42,556,689	24,619	33,963,422	6,082	8,593,267

⁽¹⁾ Formerly Federal Office of Regional Development—Quebec.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1997-98

Brief description of incident*	Number of incidents	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$

*There were no losses of revenues due to fraud or willful misrepresentation—discovered or detected in 1997-98.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADIAN HERITAGE					
Department					
Fraudulent travel claim	1	350		350	
Loss from change machine	1	23		23	
Loss of money from safe		1,859		1,859	
Theft of cash float and vial of gold	1	535		535	
Theft of change float at Fort of Louisbourg	1	125		125	
Theft of cash from permit dispensers		5,473		5,473	
Canadian Radio-television and Telecommunications Commission					
Loss of petty cash		49		49	
Public Service Commission					
Alteration of payment instruments	1	1,100		1,100	
CITIZENSHIP AND IMMIGRATION					
Department					
Theft of revenues	1	75,022		70,822	4,200
Cashier shortage	1	8,230		109	8,121
Counterfeit money	1	150		150	
ENVIRONMENT					
Department					
Stolen cash at Eureka Weather Station	1	420		420	
Misuse of government mastercard and unauthorized use of ARI card	1	7,400			7,400
Theft of petty cash at Place Vincent Massey	1	100		100	
Loss of petty cash at National Water Research Centre	1	215		215	
Theft of money from an employee travelling overseas after withdrawing cash from an instant bank in Bangkok	1	200		200	
FISHERIES AND OCEANS					
Petty cash shortage on the CCGS NAMAQ		11		11	
Theft of petty cash—IML		50		50	
Theft of petty cash—DSGI		20		20	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Receipts of counterfeit notes by Missions	1	1,246	555	691	
Theft of mission funds	1	304,510 ⁽¹⁾	1,451	1,235	301,824
Loss of mission funds	1	112,491	558	103,576	8,357
Theft of passport receipts	1	133			133
Fraudulent travel claim	1	448			448
Net cashier shortages (total gross shortages \$5,580; total gross overages \$4,025)	1	1,555			1,555
HEALTH					
Department					
Fraudulent use of telephone calling card	1	3,565	3,565		
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	808,271	2,132		806,139
Canada Pension Plan	(S)	1,862,075			1,862,075
Employment Insurance Benefits	(S)	139,711,649	45,490,232	3,828,476	90,392,941
Fraudulent EI claim, Newfoundland region	1	1,148			1,148

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Unexplained loss of petty cash:					
Cashier shortages, Alberta region	5	38		38	
Theft of receipts, Ontario region	9	824		824	
Theft of receipts, Nova Scotia region	1	1,762			1,762
Loss of petty cash, Hull HRCC	5	77	77		
Loss of petty cash, HRCC	5	50	50		
Petty cash shortages, HRCC Burnaby	5	48		48	
Petty cash shortages, HRCC Nanaimo	5	10		10	
Cashier shortages, HRCC Surrey	5	20		20	
Cashier shortages, Ontario region	9	10		10	
Cashier shortages—E & I Program, British Columbia/Yukon region	17	10		10	
Nova Scotia region:					
An employee obtained Canada Pension Plan benefits by fraud	1	4,756			4,756
Fraudulent travel claim	1	204			204
Fraudulent cheques issued by an employee	1	186,158			186,158
Misappropriation of receipts by an employee for the replacement of social insurance number cards—Quebec	1	800	800		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Break and entry—Yukon		22		22	
Fraudulent payment from Trust Money—Alberta		10,253	10,253		
INDUSTRY					
Department					
Loss of petty cash	1	53		53	
Atlantic Canada Opportunities Agency					
False or fraudulent claims for grants and contributions (3 cases)		3,948,979		3,892,153	56,826
National Research Council of Canada					
Theft of money/petty cash		604		604	
IRAP contribution fraud		14,300		14,300	
JUSTICE					
Canadian Human Rights Commission					
Loss of money due to non-sufficient fund cheque by an employee		1,418			1,418
NATIONAL DEFENCE					
Counterfeit US bills at CCUNDOP Ziouani (2 cases)	1	549		549	
Theft of cash from a standing advance CTCHQ Gagetown		711	711		
Theft of cash from a standing advance at RCSE St Jean		7,000			7,000
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)		22,757			22,757
Theft of cash from a standing advance at BFC Halifax					
Theft of cash from a standing advance at BFC Montreal		2,266	2,266		
Theft of funds in an accountable advance at BFC Montreal		39,129			39,129
Discrepancy in an accountable advance at CGNAHQ Yellowknife		2,500			2,500
Misappropriation of funds from a standing advance at CCUNDOP Ziouani		89	89		
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw		29,109			29,109
Misappropriation of funds from a standing advance at CFNAHQ Yellowknife		12,144			12,144
Theft of cash from an accountable advance at 8 Wing Trenton	1	139		139	
Discrepancy in an accountable advance at CFB Chilliwack		348			348
Discrepancy in an accountable advance at BFC Montreal		30	30		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Discrepancy in an accountable advance at CTCHQ Gagetown		656			656
Submission of fraudulent advances at 9 Wing Gander		1,200			1,200
Discrepancy in an accountable advance at 14 Wing Greenwood		2,290			2,290
Theft of cash from an accountable advance at CFSU(O) DGIRM		135			135
Altered receipts in a petty cash advance at CFS St John's		114			114
Cashier shortages, cause unknown (possible human error, clerical error, or lost voucher)	1	4,462		4,462	
NATIONAL REVENUE					
Advances that cannot be accounted for (7 cases)	1	1,600		1,600	
Cashier shortages in various offices	1	8,240		8,240	
Fraudulent endorsement of a payment instrument	1	830		830	
Fraudulent expense claims (2 cases)	1	15,710		12,274	3,436
Fraudulent overtime claims (2 cases)	1	133,792	62,477		71,315
Fraudulent use of taxi vouchers	1	844			844
Loss of a deposit at a Customs Border Service office	1	700		700	
Loss of goods and services tax revenue from a drop-off box	1	174		174	
Loss of petty cash (4 cases)	1	141		81	60
Loss related to salary overpayments	1	10,776	8,301		2,475
NATURAL RESOURCES					
Department					
Loss of petty cash (2 cases)	1	122		122	
Unauthorized use of credit card	1	1,421	1,397	24	
PRIVY COUNCIL					
Commissioner of Official Languages					
Theft of petty cash	25	158		158	
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash	31	250		250	
Theft of petty cash at Guy Favreau Complex (2 cases)	31	326		326	
Theft of petty cash	(S)	160		160	
Receiver General—Cheque Redemption Control					
Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (9,929 cases)		3,369,189	3,283,963	85,226	
Irregular endorsements (321 cases)		324,194	317,261	6,933	
Not endorsed (819 cases)		380,230	280,596	99,634	
Others (1,697 cases)		1,832,280	1,738,724	93,556	
Ministerial Bank Accounts—					
Forged endorsements (3 cases)		932	932		
Others (2 cases)		320	320		
Foreign Accounts—					
False endorsements (5 cases)		3,673	3,673		
Not endorsed (1 case)		337	337		
SOLICITOR GENERAL					
Correctional Service					
Theft of receipts	(S)	151		151	
Theft of receipts	15	150		150	
Theft of petty cash (2 cases)	15	80		80	
Loss of petty cash receipts	15	175		175	
Overpayment to inmate	15	545	286	259	
Loss of inmate money (4 cases)	15	544		544	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Concluded*

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Royal Canadian Mounted Police					
Theft of fine money	1	1,500	1,500		
Theft of fire acquisition certificate money	1	250	250		
Loss of money	1	57		57	
VETERANS AFFAIRS					
False or fraudulent claim for War Veterans Allowance benefits	5	60,456			60,456
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	5	111,877			111,877
		153,466,631	51,212,786	8,240,535	94,013,310

(1) Includes a \$300,000 case under RCMP investigation.

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of cellular phone (Swift Current Research)	500		500	
Theft of computer	4,825		4,825	
Theft of computer monitor (CSB Winnipeg)	575		575	
Theft of laminator (CSB Winnipeg)	342		342	
Theft of fluorescent lights of greenhouse	500		500	
Theft of laptop computer	35,843		35,843	
Theft of tools	1,200		1,200	
Theft of vehicle (2 cases)	23,500		23,500	
Vandalism/Break-in—Fleet vehicles	4,366		4,366	
Theft of Windows '95 software upgrade	100		100	
Theft of sickle mower	2,500		2,500	
Theft of fax machine	600		600	
CANADIAN HERITAGE				
Department				
Damage to government vehicle	1,000		1,000	
Loss of equipment	275		275	
Theft of computers	21,475		20,725	750
Theft of equipment	92,578		92,578	
Theft of lawn tractor, tools, equipment and miscellaneous at lockstations	5,889		5,889	
Theft of negotiable instruments	1,024		1,024	
Theft of safe cash box	490		490	
Theft of tools	1,072		1,072	
Theft of telecommunication equipment	5,140	2,570	2,570	
Theft of wooden bench	100		100	
Theft of signs	1,150		1,150	
Vandalism to washroom building, kitchen shelter and residence	400		400	
Vandalism to fish netting and frame	500		500	
Vandalism to playground equipment	100		100	
Vandalism to bridge	1,000		1,000	
Vandalism in buildings	2,053	63	1,990	
Vandalism to heavy equipment	2,000		2,000	
Vandalism in picnic kitchen shelter	1,900	1,330		570
National Film Board				
Theft of television/video-cassette recorder	1,021			1,021
Public Service Commission				
Theft of audio visual equipment	600		600	
Theft of EDP equipment	16,020		16,020	
Vandalism to Public Service Commission vehicles	680		680	
Status of Women—Office of the Co-ordinator				
Theft of VCR	500		500	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of vehicle	10,000	8,000	2,000	
Theft of laser printer	1,500		1,500	
Theft of telephone card	4,080		4,080	
Theft of video camera	900		900	
Theft of laptop	25,000		25,000	
Theft of 3D video cards	545		545	
Theft of cellular phone	300		300	
Theft of computers	49,462		49,462	
Theft of bullet proof vest	500		500	
Theft of port stamp	40		40	
Vandalism of vehicle	800		800	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ENVIRONMENT				
Department				
Theft of hydrometric equipment	18,481		18,481	
Theft of microcomputer and related equipment	75,151		54,819	20,332
Theft of electronic equipment	1,675		1,025	650
Vandalism to technical equipment	4,500		3,000	1,500
Theft of optical equipment	5,323		4,523	800
Theft of office equipment	10,455		9,815	640
Theft of tools	4,200		4,200	
Theft of technical equipment	19,880		19,580	300
Theft of boat and trailer	3,328	328	3,000	
Theft of personal belongings	470		470	
Vandalism to vehicle	500		500	
FINANCE				
Department				
Loss of microcomputers	26,037		26,037	
Loss of communication equipment	100		100	
Auditor General				
Theft of computer hardware	10,106		10,106	
Canadian International Trade Tribunal				
Theft of microcomputer	4,282	3,000	1,282	
FISHERIES AND OCEANS				
Loss of ship's propellers (21 cases)	460,410		460,410	
Theft of computer and computer equipment (5 cases)	28,046		28,046	
Theft of radio equipment, video camera and accessories (11 cases)	24,099		24,099	
Theft of tools and equipment (27 cases)	16,673	2,000	14,673	
Theft of office equipment and supplies (4 cases)	11,170	100	11,070	
Theft of telecommunication equipment (2 cases)	600		600	
Theft of survival and rescue gear (9 cases)	3,951		3,951	
Theft of fishing gear (2 cases)	8,915		8,915	
Theft of survey equipment (2 cases)	1,308		1,308	
Theft of Intrac remote units	15,000		15,000	
Theft of enforcement bag	120		120	
Theft of winter tires (4 cases)	395		395	
Vandalism to navigation equipment (4 cases)	2,500		2,500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers	35,270		35,270	
Theft of computers	2,760		2,760	
Loss of communication receiver	1,800		1,800	
Theft of video camera	1,000		1,000	
Theft of laminator	500		500	
Theft of cordless drill	150		150	
Loss of computer components	50		50	
Canadian International Development Agency				
Laptop computer stolen while on loan to an employee	9,131	3,000	6,131	
Theft of fax memory	230		230	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
HEALTH				
Department				
Vandalism to buildings (2 cases)	1,200		1,200	
Theft of automobiles (2 cases)	28,813		16,890	11,923
Theft of informatic equipment/components (5 cases)	5,672		3,672	2,000
Theft of telephone (2 cases)	595		595	
Theft of computers (3 cases)	10,000		10,000	
Theft of microwave	200		200	
Theft of dictaphones (3 cases)	1,635		1,635	
Theft of laser printers (8 cases)	14,000		14,000	
Theft of miscellaneous items (2 cases)	733		733	
Damage to building as a result of break-in (6 cases)	9,300			9,300
HUMAN RESOURCES DEVELOPMENT				
NATIONAL HEADQUARTERS				
Theft of computer notebooks (3 cases)	13,947		13,947	
Theft of laptop computers (8 cases)	41,314		41,314	
Theft of computers and monitors (3 cases)	18,669		18,669	
Theft of HP Deskjet Printer	515		515	
Theft of microwave oven	428		428	
ALBERTA				
Theft of computer notebooks (5 cases)	22,500		22,500	
SASKATCHEWAN				
Theft of video cassette recorder	450		450	
Vandalism to Government vehicle	800		800	
NEW-BRUNSWICK				
Theft of laptop computer	5,000	2,000	3,000	
Vandalism to Government vehicle	398		398	
NOVA SCOTIA				
Theft of laptop computers (2 cases)	10,000		10,000	
Theft of camera	150		150	
BRITISH COLUMBIA/YUKON				
Vandalism to Government vehicles (9 cases)	10,833		10,833	
Damage to office equipment	1,101		1,101	
Vandalism to building	600		600	
Theft of vehicle	22,000		22,000	
Theft of 2 computers and related equipment (4 cases)	17,179		17,179	
Theft of cellular phones (7 cases)	4,955		1,995	2,960
Theft of video cassette recorder	460		460	
ONTARIO REGION				
Theft of micro-computers	14,600		14,600	
Theft of office equipment	2,325		2,325	
Canada Labour Relations Board				
Theft of laptops and one PC desktop (3 cases)	17,200		17,200	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptops, British-Columbia, Headquarters	27,490		24,490	3,000
Theft of laptop and briefcase, Yukon	3,000		3,000	
Theft of Artwork, Alberta	107		107	
Theft of audiovisual equipment & notebook computer, Alberta	7,350		7,350	
Theft of Toshiba notebook (computer), Alberta	3,485		3,485	
Theft of cellular phone, North West Territories, Saskatchewan	800		600	200
Theft of survival kit, North West Territories	2,010		2,010	
Theft of all terrain vehicle, Yukon	7,205		7,205	
Theft of carbage can, Headquarters	100		100	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
INDUSTRY				
Department				
Theft of laptop computers (16 cases)	112,377		112,377	
Theft of cellular phones (5 cases)	1,814		1,814	
Theft of computers hardware (16 cases)	22,602		22,602	
Theft of telephones (6 cases)	3,978		3,978	
Theft of computers (7 cases)	21,408		21,408	
Theft of VCR (5 cases)	1,526		1,526	
Theft of a computer monitor (6 cases)	3,939		3,939	
Theft of power tools	220		220	
Theft of vehicle	17,610		17,610	
Theft of car parts (3 cases)	6,969		6,969	
Theft of audiovisual equipment	2,700		2,700	
Theft of office equipments (2 cases)	210		210	
Theft of airline tickets	400		400	
Theft of electronic organizer	700		700	
Theft of laptop computer, projector, case and a cellular phone	18,630	13,033		5,597
Theft of scale	1,995		1,995	
Theft of technical equipment	350		350	
Theft of printers (3 cases)	13,600		13,600	
Theft of tools (59 cases)	1,199		1,199	
Theft of amplifier and receiver (12 cases)	26,233		26,233	
Theft of communication equipment (17 cases)	31,615		31,615	
Theft of system data and synthesizer	17,104		17,104	
Theft of modem (2 cases)	8,080		8,080	
Theft of power supply (3 cases)	2,708		2,708	
Theft of antenna	8,900		8,900	
Theft of logger data and remote	8,656		8,656	
Canadian Space Agency				
Disparition of cellular phone in employee's office	300		300	
National Research Council of Canada				
Theft of microcomputers	35,696		35,696	
Theft of electronic balances	882		882	
Natural Sciences and Engineering Research Council				
Theft of modular table	300			300
Social Sciences and Humanities Research Council				
Theft of microcomputer	2,000		2,000	
Western Economic Diversification				
Theft of a laptop (4 cases)	22,230		22,230	
JUSTICE				
Department				
Theft of a microcomputer—portable	6,348		6,348	
Canadian Human Rights Commission				
Theft of computers (3 cases)	3,000		3,000	
Theft of micro-computers (2 cases)	7,000		7,000	
Theft of a vehicle	25,145	24,453	692	
Human Rights Tribunal Panel				
Theft of computer equipment	5,080		5,080	
NATIONAL DEFENCE				
Loss of reservists'/Cadets unreturned items of combat clothing and personal kit (992 cases)	499,826	7,789	492,037	
Loss of reservists' unreturned items of combat clothing and personal kit (over 200 cases)	12,174	453	11,721	
Loss of camera equipment/binoculars/recorders	6,977		6,977	
Loss of canoe trailer	1,275		1,275	
Loss of computers and related equipment (30 cases)	121,876	6,462	115,414	
Stolen clothing/personal kit (415 cases)	21,223	1,871	19,352	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of tent-front and rear sections	639		639	
Loss of spreader trailer	7,620		7,620	
Theft of camera	95		95	
Theft of metal shears	172		172	
Theft of lecture Bible	22		22	
Theft of fire extinguisher	173		173	
Theft of vacuum cleaners and floor polishers (5 cases)	4,571		4,571	
Theft of recorder reproducer (2 cases)	290		290	
Theft of gymnasium mats	294		294	
Theft of mount bicycle	317		317	
Theft of pistol holder	153		153	
Theft of pneumatic drill	216		216	
Theft of wheel alignment gauge	334		334	
Theft of socket wrench set	183		183	
Theft of oscillating sander	150		150	
Theft of dummy cartridge	22		22	
Theft of snow removal unit	1,545		1,545	
Theft of impact wrench	122		122	
Theft of stereo equipment (93 cases)	1,735		1,735	
Theft of bolts/breches/magazines/bayonnettes (9 cases)	544		544	
Theft of compass (2 cases)	111		111	
Theft of sword/scabbard and ceremonial belt	395	99	296	
Theft of gas generator	985		985	
Theft of briefcase	98		98	
Theft of provincial flag	37		37	
Theft of paint, gloves and flag	198		198	
Theft of ambulance equipment	1,416		1,416	
Theft of coleman stove and pressure cooker (2 cases)	150		150	
Theft of 40 foot antenna	3,707		3,707	
Theft of fire alarm horn	902		902	
Theft of miscellaneous tools	2,430		2,430	
Theft of diving equipment	294		294	
Theft of jigsaw, grinder, generator, buffer, compressor and outboard motor	7,204		7,204	
Theft of medical supplies	769		769	
Theft of padlock and seat from Armoured Personnel Carrier	289		289	
Theft of 9mm pistol	234		234	
Theft of B-25 kit	528	264	264	
Damage to building doors by vandals (2 cases)	234		234	
Damage to garages by vandals caused by fire	45,000		45,000	
Damage to vehicles (2 cases)	1,738		1,738	
Theft of compressor cylinders (9 cases)	2,475		2,475	
Theft of saxophone	3,195		3,195	
Theft of binoculars	1,250		1,250	
Loss of crash response kit (25 cases)	3,480		3,480	
Loss of diving equipment	2,823		2,823	
Theft of radio	3,547		3,547	
Loss of buoyancy jackets (8 cases)	919	193	726	
Theft of winch	3,000		3,000	
Theft of flagstaff	30		30	
Loss of electronic equipment	1,330		1,330	
Loss of gun scope	457		457	
Loss of recorder	89		89	
Loss of Military Police equipment	169		169	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL REVENUE				
Losses of computers and peripherals and other				
informatic equipment (36 cases)	140,375	5,500	134,875	
Theft of cellular phones (5 cases)	1,479		1,479	
Theft of seized goods (2 cases)	75,000		75,000	
Theft of office equipment (10 cases)	5,482		5,482	
NATURAL RESOURCES				
Department				
Theft of informatics and related equipment	68,585		68,585	
Theft of other technical equipment	52,525		52,525	
Theft of tools	9,900		9,900	
Vandalism to building and vehicle	1,539		1,539	
PRIVY COUNCIL				
Department				
Loss or theft of cellular phones (12 cases)	2,845		2,845	
Loss or theft of microcomputers and peripheral equipment (7 cases)	15,800		15,800	
Loss or theft of technical equipment (11 cases)	5,865		5,865	
Canadian Centre for Management Development				
Theft of laptop	3,500		3,500	
Chief Electoral Officer				
Theft of cellular phone, charger, batteries and leather case	250		250	
Theft of cellular phones (2 cases)	593		593	
Theft of desktop phone	150		150	
Theft of external CD-ROM drive	110		110	
Theft of microcomputer and peripherals in the Electoral				
District of Richmond	2,156		2,156	
Theft of microcomputer, servers, printers and peripherals				
in the Electoral District of Laval West	9,282	9,282		
Theft of microcomputers and peripherals in the Electoral				
District of York West (4 cases)	4,700	4,700		
Theft of microcomputer, flip phone, internal fax modem, internal				
CD-ROM and peripherals in the Electoral District of Scarborough—				
Agincourt	2,448		2,448	
Theft of microcomputer, internal fax modem, internal CD-ROM,				
Electoral District or Trinity Spadina	2,156		2,156	
Theft of microcomputer, internal fax modem, internal CD-ROM, printer				
Electoral District of Dwyer Alouette	4,481		4,481	
Theft of microcomputer and peripherals in the Electoral District of				
New Westminster, Coquitlam Burnaby	100	100		
Theft of microcomputer and peripherals in the Electoral District of				
Ottawa—Vanier	800	800		
Theft of microcomputer and peripherals in the Electoral District of				
Ottawa—South	800	800		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of computer components, memory, and accessories	96,109	3,000	93,109	
Theft of laptop computers	74,074	10,000	64,074	
Theft of computers	42,645		42,645	
Theft of stamps and coins	42,000		42,000	
Theft of a propeller	35,000		35,000	
Theft of tools	29,116		29,116	
Theft of audiovisual equipment	5,491		5,491	
Theft of laser printers	5,023		5,023	
Theft of a fax machine	3,000		3,000	
Theft of telephones	2,306		2,306	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of cellular phones	1,736	349	1,387	
Theft of artwork from a federal building	1,700		1,700	
Theft of an outboard motor	1,466		1,466	
Theft of marine safety vests	750		750	
Theft of pagers	139		139	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (75 cases)	16,439		16,439	
Loss of asset inventories (13 cases)	29,878		29,878	
Theft of audio/video equipment (6 cases)	5,427	532	4,895	
Theft of computer equipment (2 cases)	5,488		5,488	
Theft of motor vehicle (2 cases)	31,565		31,565	
Theft of supplies (10 cases)	16,450		16,450	
Vandalism of property and equipment by inmates (315 cases)	229,813	6,423	216,158	7,232
National Parole Board				
Theft of a laptop computer	3,500		3,500	
Theft of a printer	400		400	
Royal Canadian Mounted Police				
Theft of mobile radio	1,815		1,815	
Theft of laptop computers	7,500		7,500	
Theft of vehicle	63,883		63,883	
Loss of house trailer due to fire, Little Grand Rapids, Manitoba	73,000		73,000	
Damage to holding cell, New-Brunswick	134		134	
Wilful damage of radio transmitters and accessories	10,610		10,610	
Wilful damage to Government property	2,674	194	1,691	789
Wilful damage to police vehicles	352,708	54,493	22,935	275,280
TRANSPORT				
Department				
Theft of a floor jack	800		800	
Theft of a camera, VHS, with case	2,400		2,400	
Theft of a camera, digital	1,150		1,150	
Theft of a recorder, CD Rom	2,449		2,449	
Theft of a printer	1,500		1,500	
Theft of a scanner radio	340		340	
Theft of a laptop computer, battery, power supply, modem	3,888		3,888	
Theft of a portable laptop computer	3,000		3,000	
Theft of a motor vehicle	6,000		6,000	
Canadian Transportation Agency				
Theft of a laser printer	2,000		2,000	
TREASURY BOARD				
Loss of personal computers	39,200		39,200	
Loss of communication equipment	539		539	
VETERANS AFFAIRS				
Theft of briefcase	120		120	
Theft of computer equipment	5,000		5,000	
Departmental vehicles vandalized (2 cases)	3,102		3,102	
	4,352,413	173,181	3,834,088	345,144

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
CANADIAN HERITAGE				
Department				
Damage to animal fence	8,000			8,000
Damage to front gate of administration building	820	820		
Damage to playground	150			150
Damage to a cross-walk	1,614	807	807	
Damage to equipment	1,340	268	1,072	
Damage to Government buildings	1,800	700	1,100	
Damage to Government vehicles	48,098	1,759	15,335	31,004
Damage to bridge surface	2,725	275	2,450	
Fire and reconstruction of Green Gables House	575,000			575,000
Loss of equipment	575		575	
Storm damage to signs	6,000		6,000	
CITIZENSHIP AND IMMIGRATION				
Department				
Vehicle accident	9,466		9,466	
ENVIRONMENT				
Department				
Damages to microcomputer and related equipment	11,480		11,480	
Damages from vehicle accidents	46,731		46,731	
Damages to optical equipment	2,665		2,665	
Damages to technical equipment	17,890		3,140	14,750
Damages to boats by natural elements	3,145		3,145	
Loss of shelter due to natural elements	2,650		2,650	
Damages to compound	1,405		1,405	
FISHERIES AND OCEANS				
Repair damages to Crown vehicles (3 cases)	30,595	2,358	28,237	
Vandalism to buildings (2 cases)	636		636	
Broken storage box, Bluff Point Lodge	250		250	
Shortages discovered during verifications (16 cases)	21,855		21,855	
Damage to property caused by floods (5 cases)	276,889		276,889	
Damage to access bridge and surroundings (3 cases)	278,685		278,685	
Loss of snowmobile and hand held Icom radio	1,192		1,192	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage following car accidents	45,121		45,121	
Fire in Canadian Embassy, Caracas, Venezuela	4,000,000		3,000,000	1,000,000
HEALTH				
Department				
Damage to Government vehicle following accident (10 cases)	52,537	8,791	34,240	9,506
Damage to building following sewer back-up	10,700		10,700	
Fire at Lansdowne Nursing Station (2 cases)	47,000		47,000	
HUMAN RESOURCES DEVELOPMENT				
Damage to Government vehicle following accident, Saskatchewan (3 cases)	2,860	1,194	1,666	
Damage to Government vehicle following accident, Nova Scotia (3 cases)	10,051		10,051	
Damage to Government vehicle following incident, Nova Scotia (11 cases)	1,935		1,935	
Damage to Government vehicle following car theft, Nova Scotia	2,878		2,878	
Damage to Government vehicle following accident, British Columbia/Yukon	6,432		6,432	
Damage to computer monitors, British Columbia/Yukon (4 cases)	1,379		1,379	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Government vehicle burned, Atlantic region	17,930			17,930
Government vehicles vandalized, Yukon, Atlantic regions (10 cases)	3,875		3,875	
Building windows broken, Yukon region	187		187	
Departments store vandalized, Yukon region	275		275	
Flood—Loss of equipment, Atlantic region	11,911			11,911
Vehicle accidents, Saskatchewan region (4 cases)	32,149			32,149
INDUSTRY				
Department				
Accident involving vehicles (2 cases)	1,800		1,800	
Ice storm—broken equipment	30,342	24,642	5,700	
Canadian Space Agency				
Damages to laptop computer caused by transportation belt	500		500	
Western Economic Diversification				
Damage to a Government vehicle in Winnipeg, Manitoba	3,511		3,511	
Damages to fax machine due to ceiling flood, Winnipeg, Manitoba	1,800		1,800	
NATIONAL DEFENCE				
Loss of cabinet and shelves	1,844		1,844	
Loss of cameras and related equipment (9 cases)	2,432		2,432	
Loss of computers and related equipment (4 cases)	7,300		7,300	
Loss of phone headset	567		567	
Loss of various items of land combat equipment and material	18,909		18,909	
Loss of linen	120		120	
Loss of floor polishers, waxers, and vacuums (7 cases)	8,485		8,485	
Loss of headset (2 cases)	224		224	
Loss of personal kit, material and clothing (2,260 cases)	88,465		88,465	
Loss of mine detector	3,078		3,078	
Loss of mini cassette recorder	184		184	
Loss of optical sight	459		459	
Loss of outboard motor (2 cases)	4,324		4,324	
Loss of temperature meter	1,240		1,240	
Loss of radio parts	6,678		6,678	
Loss of chain saw	450		450	
Loss of slide duplicator	2,031		2,031	
Loss of credence table	633		633	
Loss of test cylinder	121		121	
Loss of life vests and fire extinguisher (8 cases)	1,017		1,017	
Loss of lab apron	23		23	
Loss of typists copy holder	180		180	
Loss of food warmer	154		154	
Loss of recorders (5 cases)	556		556	
Loss of industrial electric toasters (4 cases)	3,220		3,220	
Loss of projectors (4 cases)	2,243		2,243	
Loss of bio chemical masks and pouches (15 cases)	1,288		1,288	
Loss of compasses and cases (39 cases)	950		950	
Loss of coveralls (10 cases)	226		226	
Loss of a high visibility vest	26		26	
Loss of miscellaneous tools (73 cases)	2,516		2,516	
Loss of an assembly rack	259		259	
Loss of brake parts (4 cases)	465		465	
Loss of cooling pump	205		205	
Loss of coolant pump	598		598	
Loss of volt meter	47		47	
Loss of small arms case (2 cases)	13		13	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of rifles and parts (9 cases)	1,001		1,001	
Loss due to vehicle accidents (30 cases)	52,841		52,841	
Loss of display cabinets (4 cases)	4,823		4,823	
Loss of refrigerator/freezer (3 cases)	1,825		1,825	
Loss of typewriter	280		280	
Loss of smocks	165		165	
Loss of scrubbing machine	2,695		2,695	
Loss of search and rescue radios (2 cases)	7,094		7,094	
Damage of C-8 rifle (2 cases)	2,640		2,640	
Damage to ship radios (3 cases)	10,575		10,575	
Loss of diving gear (miscellaneous items)	6,866		6,866	
Loss of tents and tables on field exercises	2,558		2,558	
Loss of various ships equipment at sea (44 cases)	10,510		10,510	
Loss of marine fenders while passing through locks	3,880		3,880	
Damage to miscellaneous maritime ships clothing due to fuel and oil spills	20,454		20,454	
Damage to ship's loudspeaker	137		137	
Damage to teleprinters due to jetty accident (2 cases)	20,280		20,280	
Loss of flags	320		320	
Loss of ships rations due to spoilage	35,095		35,095	
Loss of clothing in accidental fire	389		389	
Loss of refrigerator in accidental fire	1,065		1,065	
Loss of field equipment in a fire	3,962		3,962	
Loss of clothes washer and dryer in a fire	699		699	
Damage to clothing in warehouse storage	14,402		14,402	
Damage to basketball backboards	370		370	
Loss of distance measurement wheel	140		140	
Loss of microphone	288		288	
Loss of interface module	258		258	
Loss of breathing apparatus (6 cases)	1,735		1,735	
Loss of life preserver yokes (7 cases)	3,158		3,158	
Loss of search and rescue harness restraints (6 cases)	4,649		4,649	
Loss of acoustic distance indicator	12,193		12,193	
Damage to CF-18 horizontal engine support	18,273		18,273	
Loss of medical supplies	1,446		1,446	
Loss of bugle	125		125	
Loss of gymnastic mat	147		147	
Loss of drum	250		250	
Damage of flight suit	357		357	
Loss of evacuation bag	410		410	
Loss of antenna	710		710	
Loss of screen washer	862		862	
Loss of tricycle with carrier basket	1,033		1,033	
Loss of x-ray and compressor	1,152		1,152	
Loss of drill rifle	120		120	
Loss of two rifle bolts, a pistol barrel and a Gunner Primary Sight during an exercise	1,124		1,124	
Loss of Gunner Primary Sight during exercises (2 cases)	838		838	
Loss of rifle telescope during exercise	216		216	
Loss of snowmobile helmets	280		280	
Loss of unrecoverable various search and rescue equipment	53,098		53,098	
Loss of knives during cadet exercises	1,500		1,500	
Loss of radar cases (3 cases)	22,890		22,890	
Loss of fire control computer for a 57 mm gun (item lost at sea)	203,435		203,435	
Loss of a 20 man raft at sea	4,740		4,740	
Loss of a hydrostatic release at sea	272		272	
Loss of fuel pumps in transit (2 cases)	50,324		50,324	
Loss of fuel indicator in transit	6,840		6,840	
Loss of military police clubs and handcuffs	1,547		1,547	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of VCRs (2 cases)	762		762	
Loss of briefcases (6 cases)	332		332	
Loss of projector	50		50	
Loss of board	30		30	
Loss of silver cigarette box	75		75	
Loss of a photo of HMCS Esquimalt	20		20	
Loss of voice communication training set	279		279	
Loss of a viewing stand	128		128	
Loss of carrying stand	99		99	
Loss of hoist chain	314		314	
Loss of a digital caliper	1,325		1,325	
Loss of a tachometer	528		528	
Loss of a spray unit and accessories	873		873	
Loss of temperature probe	299		299	
Loss of probe assembly	663		663	
Loss of a multimeter	271		271	
Loss of a tester	223		223	
Loss of magnetic warning lights	178		178	
Loss of radio	35		35	
Loss of drafting set	257		257	
Loss of audio amplifier frequency	440		440	
Loss of ceremonial gloves and belts	575		575	
Loss of a push ball	360		360	
Loss of a trampoline	279		279	
Loss of food container	208		208	
Loss of a helmet	17		17	
Loss of traffic vests	53		53	
Loss of motor starter	18		18	
Loss of foam insert for photo case (2 cases)	145		145	
Loss of fragmentation vests	2,705		2,705	
Loss of network analyzer	4,327		4,327	
Loss of wheel measuring device	487		487	
Loss of maintenance planning board	1,490		1,490	
Loss of car polishers (2 cases)	140		140	
Loss of volt meter	150		150	
Loss of dishwasher cutlery tray	565		565	
Loss of a platform truck	154		154	
Loss of hemoglobinometers	231		231	
Loss of china storage rack	1,625		1,625	
Loss of shovel	9		9	
Loss of cordless drill	320		320	
Loss of paper tray	135		135	
Loss of a compressed gas cylinder	285		285	
Loss of press drive screw	700		700	
Loss of an evacuation bag	410		410	
Loss of a hand held dictaphone	385		385	
Loss of an AM/FM radio cassette	80		80	
Loss of various equipment, tools and clothing during Operation Recuperation (Ice Storm 1998) (3,597 cases)	49,141		49,141	
Loss of jackets	216		216	
Loss of audio level meter	938		938	
Loss of dressing robes (11 cases)	275		275	
Loss of knife	27		27	
Loss of computer printer	399		399	
Loss of microwave oven	380		380	
Loss of fax machine	999		999	
Loss of projector	8,995		8,995	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL REVENUE				
Damage to Crown owned vehicles due to accidents (75 cases)	120,879	12,590	108,181	108
NATURAL RESOURCES				
Department				
Loss or damages to vehicles due to accidents	24,473		24,473	
Loss of equipment in field	7,422		7,422	
PRIVY COUNCIL				
Commissioner of Official Languages				
Damages to automobile due to accident	2,727		2,727	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Damage to vehicle due to accident	700		700	
Damage to floor and equipment due to a sprinkler system failure at Place du Portage	43,109		43,109	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (21 cases)	20,162		20,162	
Damage following motor vehicle accident (20 cases)	87,278		87,278	
Damage to equipment and goods due to malfunction (5 cases)	6,429		6,429	
Damage to photocopier	5,500		5,500	
Loss of asset inventories (35 cases)	55,449		55,449	
Royal Canadian Mounted Police				
Fire damage to Lytton Detachment, British Columbia	7,850		7,850	
Damage to garage, Ottawa, Ontario	175		175	
Flooding of residence, Port aux Basques, Newfoundland	2,000		2,000	
Loss of telecommunications equipment (44 cases)	79,285		79,285	
Damage to Government vehicle following accident (491 cases)	1,241,898	323,837	416,246	501,815
TRANSPORT				
Department				
Damage following accident	5,040		5,040	
TREASURY BOARD				
Damaged communication equipment	850		850	
VETERANS AFFAIRS				
Department				
Loss of computers during office moves	6,300		6,300	
	8,199,625	378,041	5,619,261	2,202,323

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Damage following vehicle accidents	1996-97	116,835	29,312		76,868	10,655
Fire at 700 Croisette Street, Iberville, Quebec	1996-97	19,382			3,882	15,500
CANADIAN HERITAGE						
Department						
Damage to highway structures due to motor vehicle offenses	1996-97	1,641	1,346			295
Damage to Jasper East gate kiosk due to motor vehicle accident	1996-97	100,780			100,780	
Theft of computers and computer equipment	1996-97	26,591			15,591	11,000
Theft of laptop computer and modem	1996-97	14,758			7,758	7,000
One laptop missing from stores building	1996-97	3,000				3,000
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson (2 cases)	1996-97	3,000				3,000
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of receipts	1996-97	12,555		800	11,755	
ENVIRONMENT						
Department						
Theft of boat, Pacific region	1995-96	50,000			50,000	
Loss of scientific equipment due to helicopter accident	1996-97	40,157				40,157
FISHERIES AND OCEANS						
Department						
Fraudulent use of Government of Canada mastercard by employee	1996-97	3,250		3,250		
Theft of revenue by employee	1996-97	63,643		644	20,999	42,000
Repair damages to Crown vehicles	1996-97	42,059		2,560	38,892	607
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	10,542	4,182			6,360
Misappropriation of public funds	1993-94	24,068	18,751	3,244		2,073
Loss of money, mission funds	1993-94	3,557			2,558	999
Loss of passport receipts	1994-95	626	477		149	
Fraudulent travel claims	1995-96	14,256	11,956	2,300		
Theft of mission funds	1995-96	46,004			3,114	42,890
Theft of mission funds	1996-97	55,728	5,220	173	16,075	34,260
Loss of mission funds	1995-96	1,182	949		233	
Loss of mission funds	1996-97	279,465	200,959	4,625	61,326	12,555

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA —Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
HEALTH						
Department						
Theft of laptop computers (6 cases)	1996-97	26,679			4,579	22,100
Laptop computer damaged beyond repair	1996-97	3,000	750		750	1,500
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1986-87	17,500				17,500
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050			10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230			30
Falsification of trainee documents on Industrial Subsidized Jobs agreements (now Job Opportunities—Social Assistance Recipients) Scarborough CEC	1993-94	145,590			145,590	
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910	4,193			8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190		6,000		47,190
False petty cash claims	1995-96	123		123		
False travel claim	1995-96	339		339		
False claims for contribution payments re: Training Programs (2 cases)	1995-96	63,551			63,551	
Employment Insurance Benefits obtained by fraud	1992-93	146,306,971	119,869,003	3,653,929	22,784,039	
Employment Insurance Benefits obtained by fraud	1993-94	148,255,302	107,734,352	5,337,320	4,584,554	30,599,076
Employment Insurance Benefits obtained by fraud	1994-95	155,339,711	100,966,957	9,623,919	6,141,490	38,607,345
Employment Insurance Benefits obtained by fraud	1995-96	168,374,825	91,028,672 ⁽¹⁾	17,634,455	7,035,950	52,675,748
Employment Insurance Benefits obtained by fraud	1996-97	143,199,640 ⁽¹⁾	45,826,735 ⁽¹⁾	32,726,742	5,268,599	59,377,564
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146	21,156		28,985	3,005
Family Allowances	1986-87	43,256	21,584		14,344	7,328
Family Allowances	1987-88	90,058	61,886		24,771	3,401
Family Allowances	1988-89	120,284	55,090 ⁽¹⁾		47,432	17,762
Family Allowances	1989-90	95,663	49,060 ⁽¹⁾		32,525	14,078
Family Allowances	1990-91	32,464	13,826 ⁽¹⁾	406	7,786	10,446
Family Allowances	1991-92	73,703	25,689 ⁽¹⁾		31,112	16,902
Family Allowances	1992-93	46,804	20,109 ⁽¹⁾	50	9,757	16,888
Family Allowances	1993-94	150,329	32,032 ⁽¹⁾	1,025	31,061	86,211
Family Allowances	1994-95	3,690		2,039		1,651
Family Allowances	1996-97	2,023			2,023	
Old Age Security	1986-87	164,619	96,416 ⁽¹⁾		68,203	
Old Age Security	1987-88	339,615	199,254 ⁽¹⁾	25,204	35,501	79,656
Old Age Security	1988-89	1,046,431	494,879 ⁽¹⁾	6,666	138,650	406,236
Old Age Security	1989-90	721,089	234,091 ⁽¹⁾		115,963	371,035
Old Age Security	1990-91	639,880	287,460 ⁽¹⁾	6,404	92,523	253,493
Old Age Security	1991-92	617,627 ⁽¹⁾	129,856 ⁽¹⁾	11,251	293,055	183,465
Old Age Security	1992-93	1,060,663 ⁽¹⁾	262,229 ⁽¹⁾	7,673	78,748	712,013
Old Age Security	1993-94	353,743 ⁽¹⁾	81,311 ⁽¹⁾	45,727	32,040	194,665
Old Age Security	1994-95	1,184,864 ⁽¹⁾	180,795	45,596	100,353	858,120
Old Age Security	1995-96	758,970 ⁽¹⁾	54,128 ⁽¹⁾	32,198	18,084	654,560
Old Age Security	1996-97	518,270 ⁽¹⁾	10,007 ⁽¹⁾	12,438		495,825

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA —Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Canada Pension Plan	1986-87	7,040	6,056	300		684
Canada Pension Plan	1987-88	8,978	5,383 ⁽¹⁾			3,595
Canada Pension Plan	1989-90	240,552	125,605 ⁽¹⁾	14,613	47,525	52,809
Canada Pension Plan	1990-91	1,124,923	462,469 ⁽¹⁾	42,388	101,143	518,923
Canada Pension Plan	1991-92	437,731 ⁽¹⁾	44,437 ⁽¹⁾	12,600		380,694
Canada Pension Plan	1992-93	1,364,900	229,793 ⁽¹⁾	147,074	66,207	921,826
Canada Pension Plan	1993-94	766,200 ⁽¹⁾	57,849 ⁽¹⁾	54,086		654,265
Canada Pension Plan	1994-95	552,762 ⁽¹⁾	69,017 ⁽¹⁾	1,250		482,495
Canada Pension Plan	1995-96	797,212	53,878	97,789		645,545
Canada Pension Plan	1996-97	287,024		4,756		282,268
Cash lost in transit between HRCC's, Newfoundland region	1996-97	756				756
Training program: Fraud by Abatisowin training group employee	1996-97	45,688				45,688
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan region	1987-88	20,784	11,072 ⁽¹⁾	1,139		8,573
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Yukon region (2 cases)	1992-93	2,812	900			1,912
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	9,471	5,175			4,296
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases)	1993-94	36,754	4,291		4,134	28,329
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi cabs	1995-96	100				100
Theft of computer, Headquarters, Quebec, Alberta and British Columbia regions	1995-96	66,503	3,150		38,982 ⁽¹⁾	24,371 ⁽¹⁾
Theft of petty cash, Headquarters region	1995-96	65				65
Theft of computer equipment, Headquarters and British Columbia regions	1995-96	9,066			8,027	1,039
Theft of electrical equipment, Yukon region	1995-96	11,200	525			10,675
Theft of shotgun, Yukon region	1995-96	700				700
Theft of camera, Yukon region	1995-96	675				675
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Theft of laptop computer, carrying case and docking system, Headquarters, Atlantic, British Columbia and Yukon regions	1996-97	84,259 ⁽¹⁾	2,500		78,759	3,000
Theft of Yamaha 4 wheel drive ATV with winch, Yukon region	1996-97	6,900				6,900
INDUSTRY						
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions (2 cases)	1993-94	12,382 ⁽¹⁾			12,382	
False or fraudulent claims for grants and contributions	1994-95	57,496 ⁽¹⁾			47,496	10,000
JUSTICE						
Department						
Discrepancy in project funds held by sector	1995-96	9,292	5,718	1,549		2,025

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA —Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Fraudulent Acquittance Rolls, Regiment de la Chaudière (QG SQFT).....	1993-94	29,266				29,266
Fraudulent travel duty advances held by cashier, CFB Halifax.....	1995-96	13,500 ⁽¹⁾				13,500
Discrepancy in cash advance, CCUNPF Primosten.....	1995-96	17,857		1,400		17,857
Theft from standing advance, CFB Kingston.....	1995-96	1,400				
Theft of personal equipment.....	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment.....	1995-96	6,929			6,879	50
Theft of cash from a standing advance, BFC Montreal.....	1996-97	981		981		
Fraudulent claim for temporary dual residence assistance, BFC Valcartier.....	1996-97		⁽¹⁾			⁽¹⁾
Misappropriation of funds from a standing advance CFB Det Sydney.....	1996-97	17,074				17,074
Misappropriation of funds from a standing advance CFSU (O).....	1996-97	31,000		31,000		
Misappropriation of funds from a standing advance CFB Gagetown.....	1996-97	3,261		3,261		
Misappropriation of funds from a standing advance GSU Toronto.....	1996-97	1,968				1,968
Theft of personal equipment.....	1996-97	11,664	7,345		77	4,242
NATIONAL REVENUE						
Recoverable fraudulent leave.....	1989-90	8,160	2,256	2,091		3,813
Embezzlement on the part of an employee.....	1994-95	2,821,012	692,664	608,130	812,818	707,400
Theft of receipts.....	1994-95	89,918	8,381		68,118	13,419
Employee falsified payment.....	1996-97	1,827			370	1,457
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds.....	1996-97	40,323		15,976		24,347
Fraudulent overtime claims ⁽¹⁾	1996-97	8,592 ⁽¹⁾	5,185 ⁽¹⁾			3,407
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of government acquisition cards (2 cases).....	1996-97	12,745	2,667	1,447		8,631
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person.....	1992-93	11,827	250		11,577	
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee.....	1992-93	108,267	8,446		18,241	81,580
Loss of a cellular telephone (1 case) ⁽¹⁾	1996-97	350 ⁽¹⁾		350		
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre.....	1995-96	3,189	2,700			489
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Unauthorized use of departmental credit card and other instruments to procure goods for non-work related and/or personal use.....	1995-96	122,654 ⁽²⁾	5,503	117,151		

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA —Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Receiver General — Cheque Redemption Control Directorate						
Receiver General cheques including employment insurance warrants and Bank of Canada cheques	1996-97	8,682,994	8,540,315	142,679		
Foreign Accounts —						
False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Vandalism to property and equipment	1995-96	73,691	756	136	72,799	
Damage due to inmate riot	1996-97	1,496,873	7,955	14,107	1,473,380	1,431
Theft of canteen inventories	1996-97	16,051	296	3,051	12,704	
Vandalism of property and equipment	1996-97	66,636	1,247	282	65,107	
Damage following motor vehicle accident	1996-97	95,015			85,015 ⁽¹⁾	10,000
Loss of asset inventories	1996-97	403,046		1,270 ⁽¹⁾	401,776 ⁽¹⁾	
Royal Canadian Mounted Police						
Theft of equipment	1994-95	24,848			24,848	
Police vehicle damages	1995-96	1,472,844	77,184		1,395,660	
Damage/loss of equipment	1995-96	16,962			14,562	2,400
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism of police vehicles	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595		214		4,381
Damage to vehicles	1996-97	86,537	11,638	3,041	43,680	28,178
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	217,428	47,816	851,703	257,974
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	18,873	600		23,333
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	22,964			46,450
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	2,900	600		36,412
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	5,780	1,107		21,770
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1991-92	38,699	16,750	4,800		17,149
False or fraudulent claims for War Veterans Allowance benefits (3 cases) ⁽¹⁾	1992-93	97,218	3,150	1,650		92,418
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	4,387	1,774		19,729
False or fraudulent claims for War Veterans Allowance benefits (2 cases) ⁽¹⁾	1994-95	43,885 ⁽¹⁾	15,300	4,900		23,685
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	700	120		60,510
Fraudulent endorsement of War Veterans Allowance cheques cashed following death of payee	1992-93	2,097			2,097	
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991				102,991
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases) ⁽¹⁾	1995-96	61,784 ⁽¹⁾	16,765 ⁽¹⁾	2,524		42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (6 cases)	1996-97	41,555		3,670	2,439	35,446

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
 PUBLIC ACCOUNTS OF CANADA —Concluded

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent claims for Veterans Independence Program ⁽¹⁾	1993-94	24,235 ⁽¹⁾	17,342	4,800		2,093
Fraudulent claim for Veterans Independence Program benefits	1995-96	1,040				1,040
Fraudulent claim for Veterans Independence Program benefits	1996-97	1,709			1,709	
Fraudulent claim for Veterans expenses	1995-96	5,566	5,566 ⁽¹⁾			⁽¹⁾
		795,155,127	479,033,812	70,595,572	53,369,241	192,156,504

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.

⁽²⁾ Amends previous year's *Public Accounts of Canada* submission of actual amount of loss resulting from the RCMP investigation.

SECTION 4

1997-98

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

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Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume 1.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

in thousands of dollars)

	1998			1997	
Categories of accounts receivable for tax revenues	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	5,812,320	450,551	5,361,769		4,752,038
Corporation ⁽¹⁾	1,291,453	97,241	1,194,212		1,299,059
Scientific Research Tax Credit ⁽²⁾	5,182	4,146	1,036		2,658
Non-resident	227,904	26,437	201,467		187,039
Other income tax revenues	133,615	37,412	96,203		27,567
	7,470,474	615,787	6,854,687		6,268,361
Employment insurance premiums	146,939	17,045	129,894		126,730 *
Excise taxes and duties—					
Goods and services tax	2,395,275	410,431	1,984,844		2,014,534 *
Customs import duties	100,361	10,036	90,325		92,771
Other excise taxes and duties	90,175	41,139	49,036		212,277
Energy taxes	406	114	292		101
	2,586,217	461,720	2,124,497		2,319,683
Total tax revenues receivable	10,203,630	1,094,552	9,109,078		8,714,774

⁽¹⁾ Included in the statement is corporate Part VII tax of \$1,594 net which is refundable when investment tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" (\$1,036 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

^(*) Amounts have been revised.

SECTION 5

1997-98

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

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Professional and special services	5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department.....	207,483	31,664	1,306,931	13,614	7,776,327
CANADIAN HERITAGE					
Department					
Corporate Management Services					
Program.....	16,442		105,180		1,217,780
Canadian Identity Program.....	30,563		264		58,584
Parks Canada Program.....	69,460	33,695	14,316,604		176,210
	116,465	33,695	14,422,048		1,452,574
Canada Information Office.....	270,538				242,570
Canadian Radio-television and Telecommunications Commission.....					734,334
National Archives of Canada.....	67,900	39	65,159		661,477
National Battlefields Commission.....			3,797		16,000
National Film Board.....	1,643				248,011
National Library.....	14,893		27,929		791,679
Public Service Commission.....	8,500				1,872,017
Status of Women—Office of the Co-ordinator.....					4,471
	479,939	33,734	14,518,933		6,023,133
CITIZENSHIP AND IMMIGRATION					
Department.....	256,009	102,046		43,940,191	9,981,179
Immigration and Refugee Board of Canada.....	126,724				629,107
	382,733	102,046		43,940,191	10,610,286
ENVIRONMENT					
Department.....	93,270		1,085,600	111,128	2,695,354
Canadian Environmental Assessment Agency.....					19,808
	93,270		1,085,600	111,128	2,715,162

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
757,407	1,047,854	2,832,245	11,301	4,140,137	33,304,983	38,875,834	90,305,780
28,670	182,628	31,292	181,014	725,796	3,933,689	7,898,483	14,320,974
263,738	3,225	75,529	25	428,108	7,735,825	4,299,743	12,895,604
149,889	1,920,717	1,780,785	400	1,239,060	12,472,970	17,527,700	49,687,490
442,297	2,106,570	1,887,606	181,439	2,392,964	24,142,484	29,725,926	76,904,068
159,843			3,960	61,991	1,262,783	759,069	2,760,754
21,406	136,365			208,943	1,169,806	636,939	2,907,793
	1,186,512	2,650		367,649	1,563,199	2,876,328	6,790,913
27,922	179,657	76,342		645	318,810	18,871	642,044
26,378	225,343			341,056	1,098,326	640,392	2,581,149
				147,844	679,981	1,571,732	3,234,058
27,934	2,645,428				9,241,868	1,866,042	15,661,789
	8,487			45,727	1,077,351	325,634	1,461,670
705,780	6,488,362	1,966,598	185,399	3,566,819	40,554,608	38,420,933	112,944,238
663,480	249,433			2,690,460	11,523,667	9,164,571	78,571,036
101,239	228,781			304,384	3,553,317	1,813,243	6,756,795
764,719	478,214			2,994,844	15,076,984	10,977,814	85,327,831
267,844	1,005,237	26,055,892	290,322	2,415,474	33,166,887	33,499,077	100,686,085
9,020			14,794	21,562	1,644,340	1,216,899	2,926,423
276,864	1,005,237	26,055,892	305,116	2,437,036	34,811,227	34,715,976	103,612,508

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
FINANCE					
Department					
Financial and Economic Policies					685,555
Program					
Public Debt					
Program					
Special Program					685,555
Auditor General	546,317				163,798
Canadian International Trade Tribunal	2,800				17,751
Office of the Superintendent of Financial Institutions	1,730,773				715,086
	2,279,890				1,582,190
FISHERIES AND OCEANS	2,843,764	715,736	20,459,169	43,055	15,955,223
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	345,578	48,519	5,817,301	128,540	18,402,394
Canadian International Development					
Agency	123,612	1,351	169,932	2,114	6,024,434
International Joint Commission			20,240		53,458
NAFTA Secretariat, Canadian					
Section	293				1,600
Northern Pipeline Agency					
	469,483	49,870	6,007,473	130,654	24,481,886
GOVERNOR GENERAL					74,781
HEALTH					
Department	260,801		43,545	142,370,984	6,433,109
Hazardous Materials Information Review					
Commission					25
Medical Research Council					
Patented Medicine Prices Review					
Board	9,003				27,664
	269,804		43,545	142,370,984	6,460,798
HUMAN RESOURCES DEVELOPMENT					
Department					
Corporate Services Program	5,778,479	35,425		143,870	10,267,497
Human Resources Investment					
and Insurance Program	101,128,271	9,413	50	44,299	24,583,939
Labour Program	8,069	35	6,344	45,138	353,222
Income Security Program	1,767	113		11,375,206	69,475,787
	106,916,586	44,986	6,394	11,608,513	104,680,445

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
381,648	941,004			1,194,602	5,296,657	2,958,207	11,457,673
882,171	13			80,065	67,022,020	996,792	68,981,061
1,263,819	941,017			1,274,667	977,238		977,238
9,590				187,791	73,295,915	3,954,999	81,415,972
227				39,984	4,044,833	1,705,704	6,658,033
					404,101	57,726	522,589
17,849	28,304			785,477	1,371,240	520,004	5,168,733
1,291,485	969,321			2,287,919	79,116,089	6,238,433	93,765,327
2,778,880	4,091,901	19,583,754	62,305	5,521,567	18,008,239	79,481,020	169,544,613
2,600,557	14,420,585		4,332,269	6,597,412	35,777,276	43,067,414	131,537,845
37,167	652,330			1,906,565	3,120,144	2,647,624	14,685,273
				7,516	372,431	417,286	870,931
479,722				9,950	152,265	12,626	656,456
					47,590	8,680	56,270
3,117,446	15,072,915		4,332,269	8,521,443	39,469,706	46,153,630	147,806,775
				60,951	453,468	602,254	1,191,454
965,188	1,116,396	8,663,109		3,301,063	61,841,394	15,513,148	240,508,737
111,187	771			1,760	26,845	6,068	146,631
				12,592	1,500,038	291,541	1,804,196
33,274	509	48,279		26,358	135,809	51,442	332,338
1,109,649	1,117,676	8,711,388		3,341,773	63,504,086	15,862,199	242,791,902
3,188,078	1,869,843			3,870,267	8,050,894	5,030,900	38,235,253
551,469	1,257,460			6,844,640	49,409,238	13,956,676	197,785,455
264,759	381			365,235	2,916,984	17,314,603	21,274,770
76,966	280,753			599,514	6,675,894	4,958,437	93,444,437
4,081,272	3,408,437			11,679,656	67,053,010	41,260,616	350,739,915

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal	11,000				
Canadian Centre for Occupational Health and Safety		3,665			119,713
	106,927,586	48,651	6,394	11,608,513	104,800,158

INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

Department					
Administration Program	838,036	43,496	2,755,378	7,200	2,173,467
Indian and Inuit Affairs Program	1,492,512	105,210	14,138,023	179,337	4,756,666
Northern Affairs Program	163,317		1,303,823	20,628	516,185
	2,493,865	148,706	18,197,224	207,165	7,446,318
Canadian Polar Commission	30,000				8,903
	2,523,865	148,706	18,197,224	207,165	7,455,221

INDUSTRY

Department	2,707,626	1,394	1,612,091	10,785	21,297,515
Atlantic Canada Opportunities Agency	2,002,333				1,532,012
Canadian Space Agency	580,382	648	23,849,261	85	2,734,677
Competition Tribunal					2,499
Copyright Board					
Economic Development Agency of Canada for the Regions of Quebec	5,425		73,560		169,854
National Research Council of Canada	568,812	25,275	4,821,530	116,202	11,652,299
Natural Sciences and Engineering Research Council					1,849,039
Social Sciences and Humanities Research Council		30			3,767,076
Statistics Canada					
Western Economic Diversification	2,271,972				529,751
	8,136,550	27,347	30,356,442	127,072	43,534,722

JUSTICE

Department	50,098			62,926	6,215,870
Canadian Human Rights Commission	18,000			3,381	277,600
Commissioner for Federal Judicial Affairs ..			166,901		62,826
Federal Court of Canada					

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
17,634				34,628	135	587,897	640,294
11,590	53			3,945	201,102	99,411	327,101
	2,852		855	27,472		563,452	718,009
4,110,496	3,411,342		855	11,745,701	67,254,247	42,511,376	352,425,319
4,501	226,361	3,986		780,019	8,108,544	2,529,284	17,470,272
4,575,272	93,519	33,330	164,623	1,367,457	18,428,709	5,292,084	50,626,742
577,456	9,537	767,814	53,014	661,929	7,114,603	3,426,392	14,614,698
5,157,229	329,417	805,130	217,637	2,809,405	33,651,856	11,247,760	82,711,712
					71,259	28,324	138,486
5,157,229	329,417	805,130	217,637	2,809,405	33,723,115	11,276,084	82,850,198
1,567,531	2,024,394	70,471		9,549,605	67,744,835	33,462,275	140,048,522
33,953	399,644			470,788	5,196,302	2,090,209	11,725,241
3,220	544,371	20,269,987		3,112,631	25,968,740	4,742,293	81,806,295
1,720				5,378	83,409	58,457	151,463
19,070				250	7,981	35,198	62,499
151	352,755		57,694	171,191	3,071,365	1,104,355	5,006,350
818,331	1,893,127	5,272,324	17,549	2,208,227	2,131,800	10,854,588	40,380,064
10,858	8,878	171,477		106,124	621,020	613,270	3,380,666
				45,503	33,659	689,628	768,820
715	1,104,642			3,296,823	4,932,971	5,838,011	18,940,238
11,519	210,428		11,170	583,930	2,176,897	2,069,969	7,865,636
2,467,068	6,538,239	25,784,259	86,413	19,550,450	111,968,979	61,558,253	310,135,794
16,735,917	760,485			924,281	11,525,289	34,348,135	70,623,001
351,374				174,307	758,747	251,747	1,835,156
363			267,706	552,844	373,220	755,052	1,949,185
15,060	1,002,646			65,580	1,497,661	979,007	3,789,681

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Human Rights Tribunal					
Panel					
Law Commission of Canada					
Offices of the Information and Privacy					
Commissioners of Canada					
Supreme Court of Canada	33,431				436,649
Tax Court of Canada					
	101,529		166,901	66,307	6,992,945
NATIONAL DEFENCE		39,407	415,443,055	35,401,996	44,966,853
NATIONAL REVENUE	2,526,681		58,405	1,248,374	36,087,536
NATURAL RESOURCES					
Department	614,853	6,054	973,795	6,191	10,170,066
Atomic Energy Control					
Board			73,050	3,677	301,906
National Energy Board					132,082
	614,853	6,054	1,046,845	9,868	10,604,054
PARLIAMENT					
The Senate			54,050	3,675	33,262
House of Commons	3,705			74,376	2,844,793
Library of Parliament					108,455
	3,705		54,050	78,051	2,986,510
PRIVY COUNCIL					
Department	49,093				2,107,942
Canadian Centre for Management					
Development	20,400				291,991
Canadian Intergovernmental Conference					
Secretariat					
Canadian Transportation Accident					
Investigation and Safety					
Board			7,697	16,974	827,088
Chief Electoral Officer	1,667,231	8		133	11,132,222
Commissioner of Official Languages					167,510
National Round Table on the Environment					
and the Economy					16,035
Public Service Staff Relations					
Board	21,064				32,293
Security Intelligence Review					
Committee					11,060
	1,757,788	8	7,697	17,107	14,586,141

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
58,684				14,371	781,574 104,385	189,195 184,490	1,043,824 288,875
122,383 1,340	5,289 10,497 172,690			21,492 46,459 48,727	422,763 440,008 1,475,536	117,552 614,525 1,375,419	689,479 1,146,260 3,509,021
17,285,121	1,951,607		267,706	1,848,061	17,379,183	38,815,122	84,874,482
2,472,239	29,603,561	1,267,013	2,840,758	40,482,594	149,326,898	136,472,799	858,317,173
5,434,963	7,791,796	6,796,133	225,257	11,565,361	18,963,494	37,086,602	127,784,602
150,753	1,905,442	3,555,581		3,928,453	35,409,847	30,755,264	87,476,299
2,668 175	33,112	1,230,834		744,437 174,743	3,881,592 1,827,206	482,460 668,746	6,753,736 2,802,952
153,596	1,938,554	4,786,415		4,847,633	41,118,645	31,906,470	97,032,987
191,893 471,440 16,910	122,992		8,651	235,739 1,603,500 24,529	2,634,645 4,805,356 167,695	820,041 1,544,512 278,459	3,973,305 11,470,674 604,699
680,243	122,992		8,651	1,863,768	7,607,696	2,643,012	16,048,678
1,972,310	833,016 99,388 12,879			364,528 1,328,461 13,377	3,365,050 1,094,048 77,846	2,227,217 1,376,308 283,840	10,919,156 4,210,596 387,942
519,374 235,257	20,470 281,288 10,462	4,791		187,978 121,040 29,695 6,274	625,601 2,562,311 373,736 903,822	867,220 2,062,461 133,666 132,987	2,557,819 18,346,068 950,326 1,059,118
20,621			1,000	18,965	469,808	174,255	738,006
49,840				10,685	147,511	19,893	238,989
2,797,402	1,257,503	4,791	1,000	2,081,003	9,619,733	7,277,847	39,408,020

PROFESSIONAL AND SPECIAL SERVICES—Concluded

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Real Property Services Program	722,352	4,209	111,536,704	635,311	8,689,249
Supply and Services Program	7,357,109	2,012	296,639	7,529,078	12,405,917
	8,079,461	6,221	111,833,343	8,164,389	21,095,166
SOLICITOR GENERAL					
Department	53,157				59,057
Correctional Service	148,667	1,843	60,608	68,434,775	7,063,039
National Parole Board					47,390
Office of the Correctional Investigator					14,307
Royal Canadian Mounted Police	617,624			28,220,690	7,741,478
Royal Canadian Mounted Police External Review Committee					36,480
Royal Canadian Mounted Police Public Complaints Commission	17,612				82,230
	837,060	1,843	60,608	96,655,465	15,043,981
TRANSPORT					
Department	586,805	35,006	20,521,326	72,980	5,226,980
Canadian Transportation Agency	26,750			11,967	175,402
Civil Aviation Tribunal					12,606
	613,555	35,006	20,521,326	84,947	5,414,988
TREASURY BOARD					
Secretariat					
Central Administration of the Public Service Program	54,126				21,807,383
VETERANS AFFAIRS					
Department					
Veterans Affairs Program	87,927		384,647	174,220,868	313,175
Veterans Review and Appeal Board Program					
	87,927		384,647	174,220,868	313,175
Total	139,291,052	1,246,293	641,558,588	514,499,748	411,368,619

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
1,274,885	27,913,804	1,012,019	269,945	7,298,903	53,076,502	334,182,153	546,616,036
404,710	878,691		632,802	6,727,888	291,003,715	169,747,585	496,986,146
1,679,595	28,792,495	1,012,019	902,747	14,026,791	344,080,217	503,929,738	1,043,602,182
2,182	208,227			102,138	902,702	13,843,499	15,170,962
350,904	4,545,729		14,857,073	1,816,356	49,847,106	35,547,687	182,673,787
9,789	129,467			119,173	202,259	437,171	945,249
	264			116	4,405	16,922	36,014
1,678,718	21,374,666	30,269	1,857,084	3,935,848	1,416,871	56,298,682	123,171,930
904				2,609	47,907	88,043	175,943
154,127	103,584			23,635	214,945	168,148	764,281
2,196,624	26,361,937	30,269	16,714,157	5,999,875	52,636,195	106,400,152	322,938,166
1,919,968	6,848,848	1,845,043		5,636,345	42,019,126	29,202,320	113,914,747
12,157			7,290	123,402	322,572	374,778	1,054,318
11,659				3,182	177,033	11,792	216,272
1,943,784	6,848,848	1,845,043	7,290	5,762,929	42,518,731	29,588,890	115,185,337
30,074	55,683			1,047,837	13,577,634	1,902,078	38,474,815
89,318	1,150,818			1,458,027	17,309,412	12,140,585	207,154,777
17,985				29,044	11,158	34,862	93,049
107,303	1,150,818			1,487,071	17,320,570	12,175,447	207,247,826
57,317,967	146,426,272	101,480,949	26,168,861	157,990,968	1,251,394,727	1,294,871,963	4,743,616,007

SECTION 6

1997-98

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Land, Buildings and Works

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Construction or acquisition of land, buildings and works	6.2

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department	455,193	3,847,811	43,045,861	47,348,865
CANADIAN HERITAGE				
Department				
Corporate Management Services Program		14,603	66,689	81,292
Canadian Identity Program			8,561	8,561
Parks Canada Program	926,576	17,180,399	25,379,395	43,486,370
	926,576	17,195,002	25,454,645	43,576,223
Canada Information Office			5,000	5,000
National Battlefields Commission		53,186	1,829,570	1,882,756
	926,576	17,248,188	27,289,215	45,463,979
ENVIRONMENT				
Department		148,488	1,902,142	2,050,630
FISHERIES AND OCEANS	2,002	5,593,279	31,031,219	36,626,500
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department	12,886,375	208,167	37,634,984	50,729,526
HEALTH				
Department			9,146,336	9,146,336

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT				
Department				
Corporate Services Program			415,682	415,682
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program			2,841	2,841
Indian and Inuit Affairs Program	124,329		1,962,853	2,087,182
Northern Affairs Program		1,042	2,279	3,321
	124,329	1,042	1,967,973	2,093,344
INDUSTRY				
Department		130,746	1,223,696	1,354,442
Canadian Space Agency		2,069,678		2,069,678
National Research Council of Canada		634,983	13,968,535	14,603,518
		2,835,407	15,192,231	18,027,638
NATIONAL DEFENCE	1,716,731	23,959,427	301,271,027	326,947,185
NATIONAL REVENUE			8,234,263	8,234,263
NATURAL RESOURCES				
Department		100,556	11,569,611	11,670,167
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board			401,705	401,705
Chief Electoral Officer		156,160	60,912	217,072
		156,160	462,617	618,777
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program	4,611,396	89,191,890	605,008,221	698,811,507
Supply and Services Program			77,796	77,796
	4,611,396	89,191,890	605,086,017	698,889,303

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
SOLICITOR GENERAL				
Correctional Service		679,135	124,368,964	125,048,099
Royal Canadian Mounted Police	30,439	692,551	55,961,551	56,684,541
	30,439	1,371,686	180,330,515	181,732,640
TRANSPORT				
Department	262,329	7,461,164	29,552,540	37,276,033
VETERANS AFFAIRS				
Department				
Veterans Affairs Program			1,519,504	1,519,504
Total	21,015,370	152,123,265	1,305,651,737	1,478,790,372

SECTION 7

1997-98

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Machinery and Equipment

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Construction or acquisition of machinery and equipment	7.2

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department.....	7,582,650		1,464,207
CANADIAN HERITAGE			
Department			
Corporate Management Services Program.....	143,212		136,354
Canadian Identity Program.....	65,032		43,923
Parks Canada Program.....	2,196,608		1,189,570
	2,404,852		1,369,847
Canada Information Office.....			
Canadian Radio-television and Telecommunications Commission.....			41,805
National Archives of Canada.....			5,249
National Battlefields Commission.....	34,756		
National Film Board.....			5,810
National Library.....			212,525
Public Service Commission.....			1,045
Status of Women—Office of the Co-ordinator.....			
	2,439,608		1,636,281
CITIZENSHIP AND IMMIGRATION			
Department.....	369,766		6,236,596
Immigration and Refugee Board of Canada.....			127,806
	369,766		6,364,402
ENVIRONMENT			
Department.....	1,645,821		950,188
Canadian Environmental Assessment Agency.....			
	1,645,821		950,188

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
12,965,183	10,670,403	1,331,951	276,220	496,953	4,235,310	39,022,877
1,801,113	2,970	18,538		91,311	111,917	2,305,415
1,031,702	746	21,936	4,400	2,217	14,523	1,184,479
1,766,107	306,522	119,547	96,560	77,158	577,018	6,329,090
4,598,922	310,238	160,021	100,960	170,686	703,458	9,818,984
8,320	7,190	78,683			88,444	182,637
350,371		4,273		19,751		374,395
906,033	4,995	90,444		3,869	269,939	1,317,085
2,530	1,275	28,901	1,960	514	2,600	77,785
549,117	54,922				580,219	1,184,258
1,598,876		73,884		2,827	13,761	1,695,158
4,233,240		208,725		17,747	215,682	4,887,919
44,708		8,205		1,667		55,625
12,292,117	378,620	653,136	102,920	217,061	1,874,103	19,593,846
3,284,945	85,627	310,025		223,163	46,719	10,556,841
1,060,610		1,103,306			75,142	2,366,864
4,345,555	85,627	1,413,331		223,163	121,861	12,923,705
13,322,219	17,853,689	771,810		181,947	2,100,264	36,825,938
140,359		5,560		6,694	151	152,764
13,462,578	17,853,689	777,370		188,641	2,100,415	36,978,702

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
FINANCE			
Department			164,960
Financial and Economic Policies Program	21,337		400
Public Debt Program			23,821
Auditor General			
Canadian International Trade Tribunal			118
Office of the Superintendent of Financial Institutions			
	21,337		189,299
FISHERIES AND OCEANS	29,870,656		1,968,824
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	3,541,719		4,359,014
Canadian International Development Agency			
International Joint Commission			
NAFTA Secretariat, Canadian Section			
Northern Pipeline Agency			
	3,541,719		4,359,014
GOVERNOR GENERAL			2,575
HEALTH			
Department	1,437,194		2,226,006
Hazardous Materials Information Review Commission			28,300
Medical Research Council			
Patented Medicine Prices Review Board			
	1,437,194		2,254,306

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,001,769		21,386		17,055		3,226,507
34,853				384		35,637
732,236		14,884		5,285	2,775	779,001
114,888		24,716				139,604
553,481		7,430		9,330		570,359
4,437,227		68,416		32,054	2,775	4,751,108
7,274,255	10,643,943	1,041,781	636,307	3,069,255	8,589,035	63,094,056
21,309,922	2,289,450	10,253,178		1,162,885	3,147,283	46,063,451
2,109,270		371		289,178		2,398,819
99,534		5,095		1,700		106,329
14,629						14,629
23,533,355	2,289,450	10,258,644		1,453,763	3,147,283	48,583,228
114,766		1,254		1,075		119,670
10,888,529	4,132,806	3,610,760	172,870	3,076,095	1,416,318	26,960,578
19,516						19,516
106,752		4,466		1,075	5,555	146,148
42,620				12,469		55,089
11,057,417	4,132,806	3,615,226	172,870	3,089,639	1,421,873	27,181,331

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT			
Department			793,935
Corporate Services Program	394,385		
Human Resources Investment and Insurance Program	264,939		1,471,237
Labour Program	23,169		5,806
Income Security Program	82		1,310,315
	682,575		3,581,293
Canada Labour Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			999
Canadian Centre for Occupational Health and Safety			
	682,575		3,582,292
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			132,844
Administration Program			343,306
Indian and Inuit Affairs Program	368,839		812,264
Northern Affairs Program	363,973		1,288,414
	732,812		
Canadian Polar Commission			
	732,812		1,288,414
INDUSTRY			
Department	875,253		2,745,090
Atlantic Canada Opportunities Agency	57,882		72,412
Canadian Space Agency	23,200		384,886
Competition Tribunal			
Copyright Board			
Economic Dev. Agency of Canada for the Regions of Quebec ..	58,270		22,323
National Research Council of Canada	286,903		1,405,219
Natural Sciences and Engineering Research Council			2,290
Social Sciences and Humanities Research Council			52,177
Statistics Canada	19,459		247,524
Western Economic Diversification	19,308		121,050
	1,340,275		5,052,971

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
9,172,740	178,098	2,556,210		555,001	649,367	14,299,736
33,455,664	61,923	1,959,972		797,118	789,308	38,800,161
999,402		56,696		10,831	21,959	1,117,863
3,879,120	56,939	2,043,380		253,520	322,148	7,865,504
47,506,926	296,960	6,616,258		1,616,470	1,782,782	62,083,264
45,803		9,383		89,587		144,773
14,046		1,725				16,770
159,175		2,559			942	162,676
47,725,950	296,960	6,629,925		1,706,057	1,783,724	62,407,483
2,327,152		286,256		84,900	2,212	2,833,364
4,489,402		325,652		289,440	44,434	5,861,073
1,555,769	6,329	365,153		71,132	258,644	3,433,264
8,372,323	6,329	977,061		445,472	305,290	12,127,701
28,417		1,232				29,649
8,400,740	6,329	978,293		445,472	305,290	12,157,350
17,919,031	2,210,448	611,666		598,510	593,723	25,553,721
995,805		48,171		1,400	8,917	1,184,587
5,370,469	60,175,930	227,018		159,504	1,183,381	67,524,388
3,787						3,787
49,786		1,199				50,985
569,560		25,351		8,779	1,995	686,278
10,427,791	20,240,657	2,228,775	1,137,143	35,490	1,199,922	36,961,900
385,727		12,674				400,691
302,511		81,330				436,018
977,757		228,325		9,150,486	320,457	10,944,008
653,363		141,857		5,315	14,528	955,421
37,655,587	82,627,035	3,606,366	1,137,143	9,959,484	3,322,923	144,701,784

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
JUSTICE			
Department	24,700		57,679
Canadian Human Rights Commission	22,326		5,842
Commissioner for Federal Judicial Affairs			234,158
Federal Court of Canada			3,201
Human Rights Tribunal Panel			13,723
Law Commission of Canada			1,937
Offices of the Information and Privacy Commissioners of Canada			
Supreme Court of Canada			
Tax Court of Canada			
	47,026		316,540
NATIONAL DEFENCE	628,498,013	195,258,651	330,057,156
NATIONAL REVENUE	1,639,211		3,610,783
NATURAL RESOURCES			
Department	805,387		1,185,625
Atomic Energy Control Board	102,836		25,796
National Energy Board			
	908,223		1,211,421
PARLIAMENT			
The Senate	128,953		699,801
House of Commons	101,480		1,210
Library of Parliament			
	230,433		701,011
PRIVY COUNCIL			
Department	97,678		202,553
Canadian Centre for Management Development			9,254
Canadian Intergovernmental Conference Secretariat			20,728
Canadian Transportation Accident Investigation and Safety Board	38,588		28,086
Chief Electoral Officer			22,735
Commissioner of Official Languages			3,312
National Round Table on the Environment and the Economy ..			1,193
Public Service Staff Relations Board			
Security Intelligence Review Committee			
	136,266		287,861

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
5,173,591		501,251		1,275,929		7,033,150
206,161		12,871			(5,936)	241,264
106,493		12,350		28,441		147,284
2,091,208		143,534				2,468,900
62,831		12,320		11,719		86,870
141,257		91,797		4,109		240,364
25,309		6,316				45,348
284,625	11,054	27,360		42,874	79,950	447,800
156,692		16,691		11,355	788	185,526
8,248,167	11,054	824,490		1,374,427	74,802	10,896,506
164,860,614	76,520,446	6,935,054	611,033	1,451,929	77,263,388	1,481,456,284
75,496,135	1,463,265	5,545,156		1,061,772	2,976,989	91,793,311
12,102,427	4,656,531	897,242	9,867	154,252	1,292,486	21,103,817
1,116,932	41,187	104,809		1,725		1,393,285
1,785,270				44,969		1,830,239
15,004,629	4,697,718	1,002,051	9,867	200,946	1,292,486	24,327,341
1,005,306		720,464		453,297		2,308,020
3,773,421		355,835		757,264	10,561	5,698,362
412,926		142,673		48,102	834,241	1,439,152
5,191,653		1,218,972		1,258,663	844,802	9,445,534
1,644,656	77,344	32,344		2,896	52,208	2,109,679
411,441		18,600			37,252	476,547
51,941		19,380				92,049
527,417		10,268	4,572	14,376	42,268	665,575
616,273		201,069		4,984	2,629	847,690
270,448		83,608			5,364	359,420
22,253		83,274				108,839
98,561		16,802		6,889		123,445
92,426						92,426
3,735,416	77,344	465,345	4,572	29,145	139,721	4,875,670

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			1,712,603
Real Property Services Program	341,067		10,489,524
Supply and Services Program	406,519		
	747,586		12,202,127
SOLICITOR GENERAL			
Department	27,598		21,846
Correctional Service	2,842,874		13,099,675
National Parole Board	22,737		2,320
Office of the Correctional Investigator	1,322		
Royal Canadian Mounted Police	36,070,562		10,515,161
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	38,965,093		23,639,002
TRANSPORT			
Department	28,956,511		3,857,738
Civil Aviation Tribunal			58,957
Canadian Transportation Agency			
	28,956,511		3,916,695
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program			
	23,492		150,062

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
7,255,368	2,279,367	7,871,879	107,460	148,517	11,239,926	30,956,187
28,272,200	82,094	358,571		667,372	728,422	41,004,702
35,527,568	2,361,461	8,230,450	107,460	815,889	11,968,348	71,960,889
599,702		27,031		9,693	99,614	785,484
16,269,637		1,537,196	231,925		8,470,136	42,451,443
305,775		42,304		1,500	11,277	385,913
5,304				2,204		8,830
30,187,942	3,356,231	2,039,367	15,670	191,968	3,756,815	86,133,716
10,153						10,153
75,817		5,087				80,904
47,454,330	3,356,231	3,650,985	247,595	205,365	12,337,842	129,856,443
5,483,840	597,490	1,235,394	7,935	2,011,040	3,281,275	45,431,223
999,410		286,360		14,628		1,359,355
6,483,250	597,490	1,521,754	7,935	2,025,668	3,281,275	46,790,578
1,438,491		52,924		1,713		1,666,682

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	19,206		169,767
Veterans Review and Appeal Board Program			
	19,206		169,767
Total	749,835,473	195,258,651	405,375,198

(1) This category includes ships and boats, \$276,912,956; aircraft, \$258,857,298; military road motor vehicles, \$107,102,060; non-military road motor vehicles, \$80,461,991; and, miscellaneous vehicles, \$26,501,168.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
7,326,964	8,057	1,055,166		36,330	219,179	8,834,669
17,951		11,916				29,867
7,344,915	8,057	1,067,082		36,330	219,179	8,864,536
554,049,898	218,077,928	60,889,956	3,313,922	29,344,464	137,303,424	2,353,448,914

SECTION 8

1997-98

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

TRANSFER PAYMENTS

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
AGRICULTURE AND AGRI-FOOD	456,579,696	88,446,726	1,508,171	4,151,818
Department				
CANADIAN HERITAGE				
Department	121,029,846	188,331,016	25,965,679	
Canadian Identity Program	27,707	219,317		
Parks Canada Program	121,057,553	188,550,333	25,965,679	
National Archives of Canada		1,878,000		
National Film Board		286,601		
National Library		11,000		
Status of Women—Office of the Co-ordinator		8,375,000		
	121,057,553	199,100,934	25,965,679	
CITIZENSHIP AND IMMIGRATION				
Department	37,202,086	129,629,780		
ENVIRONMENT				
Department	2,250,841	24,264,611	3,843,624	
Canadian Environmental Assessment Agency	506,074			
	2,756,915	24,264,611	3,843,624	
FINANCE				
Department				
Financial and Economic Policies Program				
Federal-Provincial Transfer Payments Program				
Auditor General		378,054		
		378,054		
FISHERIES AND OCEANS	42,757,072	8,695,434	2,012,232	

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,

- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
392,350,479	28,303,541	376,892	694,321	972,411,644
228,211,614		1,185,240	25,000	564,748,395
2,733,750				2,980,774
230,945,364		1,185,240	25,000	567,729,169
				1,878,000
3,261				289,862
		52,982		63,982
			40,000	8,415,000
230,948,625		1,238,222	65,000	578,376,013
136,321,000		1,406,567		304,559,433
4,383,454		6,642,198	880,673	42,265,401
				506,074
4,383,454		6,642,198	880,673	42,771,475
19,731,664,459		429,469,357		429,469,357
19,731,664,459		429,469,357		19,731,664,459
				20,161,133,816
				378,054
19,731,664,459		429,469,357		20,161,511,870
		171,000	2,024	53,637,762

TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department	710,049	215,117,867	37,442,754	
Canadian International Development Agency		7,485,000		
	710,049	222,602,867	37,442,754	
GOVERNOR GENERAL				
	261,498			
HEALTH				
Department	479,871,463	166,050,371		
Medical Research Council	222,134,876	5,455,835		
	702,006,339	171,506,206		
HUMAN RESOURCES DEVELOPMENT				
Department				
Human Resources Investment and Insurance Program	1,282,699,215	211,129,371	85,644,106	
Labour Program	6,955	2,312,229		
Income Security Program	22,231,978,075			
	23,514,684,245	213,441,600	85,644,106	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program	497,300			
Indian and Inuit Affairs Program	3,182,209,617	376,088,879		
Northern Affairs Program	14,455,667	11,781,106		
	3,197,162,584	387,869,985		
Canadian Polar Commission		18,000		
	3,197,162,584	387,887,985		
INDUSTRY				
Department	36,261,906	842,613,945	353,138,590	47,822,166
Atlantic Canada Opportunities Agency	18,853,029	51,530,597	32,846,260	75,229,156
Canadian Space Agency	211,188	640,888		
Economic Development Agency of Canada for the Regions of Quebec	24,000	53,526,901	151,651,937	24,109,019
National Research Council of Canada		54,267,080	66,210,169	
Natural Sciences and Engineering Research Council	417,118,350			
Social Sciences and Humanities Research Council	29,771,873	57,380,126		
Statistics Canada		435,196		
Western Economic Diversification	10,223,920	35,436,653	46,003,650	33,855,292
	512,464,266	1,095,831,386	649,850,606	181,015,633

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
		154,920,249	6,053,800	414,244,719
		1,609,158,683	52,735,511	1,669,379,194
		1,764,078,932	58,789,311	2,083,623,913
				261,498
37,722,708		722,500		684,367,042
			500,000	228,090,711
37,722,708		722,500	500,000	912,457,753
469,112,570	67,227,015			2,115,812,277
				2,319,184
				22,231,978,075
469,112,570	67,227,015			24,350,109,536
331,157,573	2,795,993			497,300
58,381,690			343,914	3,892,595,976
389,539,263	2,795,993		14,319	84,632,782
			358,233	3,977,726,058
				18,000
389,539,263	2,795,993		358,233	3,977,744,058
80,420	123,220,815	5,843,289	376,300	1,409,357,431
83,809,051	3,974,233		10,975,601	277,217,927
		24,426,045		25,278,121
79,803	97,144,825		1,842,047	328,378,532
	4,240,000	9,113,687		133,830,936
			865,650	417,984,000
				87,151,999
				435,196
145,359,335	1,475,000		24,808,700	297,162,550
229,328,609	230,054,873	39,383,021	38,868,298	2,976,796,692

TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
JUSTICE				
Department	1,866,537	3,817,168		
Commissioner for Federal Judicial Affairs	42,395,860			
Supreme Court of Canada	1,136,574			
	45,398,971	3,817,168		
NATIONAL DEFENCE	16,804,153	11,753,483	3,490,233	
NATIONAL REVENUE	45,528,163			
NATURAL RESOURCES				
Department	803,408	17,778,713	14,723,766	1,419,400
Atomic Energy Control Board		568,319		
	803,408	18,347,032	14,723,766	1,419,400
PARLIAMENT				
The Senate	276,965			
House of Commons				
	276,965			
PRIVY COUNCIL				
Department		1,186,713		
Canadian Centre for Management Development		146,000		
Chief Electoral Officer		24,661,376		
		25,994,089		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program	69,700	32,612,000	37,802,461	
SOLICITOR GENERAL				
Department		32,551,550		
Correctional Service		1,680,772	23,200	
Royal Canadian Mounted Police	45,784,472	273,408		
	45,784,472	34,505,730	23,200	

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
264,616,705		43,068		270,343,478
				42,395,860
				1,136,574
264,616,705		43,068		313,875,912
164,091,854	90,000	117,666,541		313,896,264
95,000,000				140,528,163
23,865,920	44,078	1,553,805	(18,276)	60,170,814
				568,319
23,865,920	44,078	1,553,805	(18,276)	60,739,133
		411,179		688,144
		235,187	470,842	706,029
		646,366	470,842	1,394,173
				1,186,713
				146,000
				24,661,376
				25,994,089
	18,641,850			89,126,011
6,182,751	119,000			38,853,301
33,000	114,565	123,520	202,851	2,177,908
		1,900		46,059,780
6,215,751	233,565	125,420	202,851	87,090,989

TRANSFER PAYMENTS—*Concluded*

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
TRANSPORT				
Department		748,255,930	16,560,123	1,769,424
Canadian Transportation Agency		4,000	35,000,000	
		748,259,930	51,560,123	1,769,424
TREASURY BOARD				
Secretariat				
Central Administration of the Public Service				
Program		3,476,037		
Employer Contributions to Insurance Plans				
Program	375,344			
	375,344	3,476,037		
VETERANS AFFAIRS				
Department				
Veterans Affairs Program	1,355,118,609	10,458,136		
Total	30,097,802,088	3,431,009,188	913,866,955	188,356,275

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
646,225,250	34,284,297	279,960		1,447,374,984 35,004,000
646,225,250	34,284,297	279,960		1,482,378,984
				3,476,037
				375,344
				3,851,381
1,821,580		6,548,512		1,373,946,837
22,823,208,227	381,675,212	2,370,352,361	100,813,277	60,307,083,583

SECTION 9

1997-98

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

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PUBLIC DEBT CHARGES

Public debt charges include:

— the interest on unmatured debt and on pension and other accounts;

— the amortization of premiums, discounts and commissions on unmatured debt; and,

— the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

UNMATURED DEBT—

Interest on marketable bonds—

Payable in Canadian currency—

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
T 15—1956-96/98 (conversion loan) (matured March 15, 1998)	3.75		7,048,028
J 2—1976/78-2001	9.5	1,232,750,000	117,060,875
J 7—1977-2002	8.75	213,000,000	18,104,713
J 9—1977/78-97 (matured May 15, 1997)	9.25		10,332,402
J 13—1977-99	9	527,500,000	46,836,364
J 18—1978-2003	9.5	670,500,000	63,294,390
J 22—1978-2000	9.75	500,000,000	48,755,839
J 24—1979-2004	10.25	2,200,000,000	221,771,982
J 25—1979-2002	10	1,850,000,000	185,033,090
J 30—1979/87-2004	10.5	875,000,000	91,937,584
J 34—1979/80/83-2002	11.25	1,625,000,000	182,834,395
J 35—1980/83-2003	11.75	2,700,000,000	317,094,313
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001	13	1,325,000,000	172,291,614
J 53—1980-99	13.5	400,000,000	53,935,852
J 66—1981-2001	15.75	425,000,000	66,937,500
J 70—1981-2000	15	175,000,000	26,250,000
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 9—1983/84-2005	12	1,775,000,000	213,037,476
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 22—1984-2004	13.5	550,000,000	74,266,674
H 26—1984-2006	14	1,025,000,000	143,597,751
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,061,988
H 41—1984-2008	12.75	750,000,000	95,625,000
H 52—1985-2008	11.75	725,000,000	85,245,529
H 58—1985-2009	11.5	400,000,000	46,000,000
H 63—1985/88-2009	10.75	1,300,000,000	139,845,196
H 68—1985/87-2009	11	925,000,000	101,772,850
H 74—1985/87/88/89-2008	10	3,450,000,000	345,077,476
H 79—1986-2010	9.75	325,000,000	31,687,500
H 81—1986/87/89/90-2010	9.5	2,975,000,000	282,688,468
H 85—1986-2010	8.75	325,000,000	28,456,871
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 98—1987-2011	8.5	750,000,000	63,764,316
A 8—1987/88/90/91-97 (matured October 1, 1997)	9.75		131,649,828
A 10—1987/89/90-98 (matured March 15, 1998)	10.75		228,702,568
A 17—1988/89/91-98	9.5	3,100,000,000	286,354,755
A 18—1988/89-98	10.25	2,275,000,000	226,502,191
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 27—1989-99	9.25	2,825,000,000	261,371,182
A 30—1990-2000	9.75	1,575,000,000	153,631,470
A 32—1990-2000	10.5	2,900,000,000	304,500,000
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	264,434,370

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	329,879,430
A 43—1991-2021	9.75	4,650,000,000	453,476,813
A 45—1991-2001	9.75	3,850,000,000	375,459,297
A 47—1991/92-2002	8.5	5,450,000,000	463,565,561
A 49—1991/92-2022	9.25	2,550,000,000	235,927,970
A 50—1992-97 (matured July 1, 1997)	7.5		64,439,361
A 55—1992/93/94-2023	8	8,200,000,000	656,147,316
A 56—1992/93-98 (matured February 1, 1998)	6.25		287,147,468
A 57—1992/93-2003	7.25	6,900,000,000	500,362,340
A 60—1993-98	6.5	6,800,000,000	439,091,311
A 61—1993-2003	7.5	8,800,000,000	660,148,215
A 70—1993/94-99	5.75	6,700,000,000	350,684,387
A 72—1994-2004	6.5	7,900,000,000	513,615,316
A 73—1994-99	7.75	8,500,000,000	652,958,047
A 75—1994/95-2004	9	7,700,000,000	693,155,625
A 76—1994/95-2025	9	8,900,000,000	801,179,879
A 77—1994/95-2000	8.5	6,500,000,000	540,309,487
A 79—1995-2005	8.75	8,000,000,000	694,106,995
A 80—1995-98	8	5,100,000,000	408,183,247
A 81—1995-2000	7.5	7,600,000,000	570,000,000
A 82—1995-97 (matured September 15, 1997)	7		172,430,137
L 25—1991/92/93/94/95-2021	4.25	5,655,592,485	239,861,506
L 26—1995/96/97-2026	4.25	4,197,397,909	137,197,772
M 1—1990-2019	10.186	8,436,324	863,542
VR 22—1995/96-2001	7.5	9,400,000,000	705,000,000
VT 87—1995/96-98 (matured March 15, 1998)	6		327,008,219
VU 50—1996-2006	7	9,100,000,000	637,143,050
VV 34—1996-99	6.5	5,600,000,000	364,000,000
VW 17—1996/97-2027	8	9,600,000,000	666,876,802
VX 99—1996-2001	7	10,600,000,000	752,619,889
VZ 48—1996-98	6.25	6,000,000,000	375,000,000
WB 60—1996/97-2007	7.25	9,500,000,000	667,413,541
WC 44—1996/97-2000	5.5	5,500,000,000	302,500,000
WD 27—1996/97-99	4	6,000,000,000	240,000,000
WE 00—1997-2002	5.5	10,200,000,000	392,815,055
WF 74—1997-99	4.75	7,000,000,000	222,273,973
WH 31—1997-2008	6	6,900,000,000	153,123,288
WK 69—1997/98-2000	5	7,000,000,000	58,013,699
WL 43—1998-2029	5.75	1,200,000,000	22,684,932
WN 09—1998-2003	5.25	2,400,000,000	10,356,164
		294,605,176,718	23,060,437,034
Less: Government's holdings		22,225,000	
		294,582,951,718	23,060,437,034
Payable in foreign currencies—			
United States dollars ⁽¹⁾ —			
1994-97	6.5		46,082,689
1994-99	Floating	2,839,600,000	156,859,771
1995-2000	6.5	2,129,700,000	138,074,192
1995-2005	6.375	2,129,700,000	135,665,950
1996-2001	6.5	1,419,800,000	92,049,461
1996-2006	6.75	1,419,800,000	94,807,838
1997-2002	6.125	1,419,800,000	61,907,927
1997-2007	6.625	452,916,652	14,919,500
1998-2003	5.625	2,839,600,000	17,747,500
		14,650,916,652	758,114,828
		309,233,868,370	23,818,551,862

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
Interest on Canada savings bonds—			
S 42—1987-97	7.5		205,935,803
S 43—1988-98	7.5-3.25	2,920,797,200	240,000,620
S 44—1989-2001	7.5-3.25	2,349,892,050	177,408,218
S 45—1990-2002	7.5-3.25	2,126,651,150	151,882,922
S 46—1991-2003	7.5-3.25	3,050,529,800	209,060,697
S 47—1992-2004	7.5-3.25	3,532,062,000	235,002,354
S 48—1993-2005	7.5-3.25	2,162,494,800	142,352,488
S 49—1994-2006	7.5-3.25	3,442,027,600	234,324,037
S 50—1995-2007	6-6.75	2,604,853,452	180,888,242
S 51—1996-2008	3-4	3,627,132,878	139,486,647
S 52—1997-2009	3	4,644,830,755	52,350,575
S 53—1997-2009	3	18,000,000	
		30,479,271,685	1,968,692,603
Less: Government's holdings		710,096,781	
		29,769,174,904	1,968,692,603
Interest on bonds for Canada Pension Plan	various	3,456,232,000⁽²⁾	361,233,897
Interest on Canada notes	various	1,665,425,400	114,106,088
Interest on Euro medium term notes	various	1,511,026,000	26,538,244
Total interest on unmatured debt		345,635,726,674	26,289,122,694
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1996-97 issues			5,721,000
Amortization of discounts on 1997-98 issues		112,300,000,000	4,308,012,630
		112,300,000,000	4,313,733,630
Amortization of discounts and premiums on marketable bonds			159,838,145
Amortization of discounts on Canada bills—			
Amortization of discounts on 1996-97 issues			73,558,790
Amortization of discounts on 1997-98 issues		9,355,813,274	355,161,547
		9,355,813,274	428,720,337
Amortization of commissions and remunerations on Canada savings bonds			36,825,413
Total amortization of premiums, discounts and commissions on unmatured debt		121,655,813,274	4,939,117,525
Servicing costs and costs of issuing new borrowings			149,864,857
Total public debt charges related to unmatured debt		467,291,539,948	31,378,105,076
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	74,808,721,953	6,889,624,022
Canadian Forces Superannuation Account	various	42,486,678,488	3,907,770,726
Royal Canadian Mounted Police Superannuation Account	various	9,032,032,313	819,125,343
Members of Parliament Retiring Allowances Account	various	270,924,617	26,262,499
Members of Parliament Retirement Compensation Arrangements Account	various	33,919,541	3,257,976
Retirement Compensation Arrangements Account	various	679,214,243	56,535,551
Supplementary Retirement Benefits Account	various	63,859,366	2,186,539
		127,375,350,521	11,704,762,656
Allowance for pension adjustments		9,919,000,000	
		117,456,350,521	11,704,762,656
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	4,205,494,706	157,610,746
Government Annuities Account	various	628,308,201	43,463,407
Confederation Bridge		812,449,000	

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
Deposit accounts—			
General security deposit	various	251,877	6,683
St. Lawrence Seaway Authority	various	13,000,000	1,073,200
Petro-Canada Limited—Cash reserve	various	2,993,283	181,525
Contractors' security deposits	various	12,326,808	627,231
Non-interest bearing accounts		155,173,996	
		183,745,964	1,888,639
Trust accounts—			
Halifax 1917 explosion pension account	various	213,535	3,797
Indian band funds	various	921,330,132	55,222,838
Indian estate accounts	various	7,794,162	416,923
Indian savings accounts	various	121,850,618	7,932,619
Sir William Stephenson Academy—			
Scholastic awards	various	33,590	1,076
Royal Canadian Mounted Police—Benefit trust fund	various	2,303,152	52,080
Administered trust accounts	various	7,449,910	222,359
Estates fund	various	811,513	9,573
Veterans administration and welfare trust fund	various	839,681	33,533
Non-interest bearing accounts		8,768,399	
		1,071,394,692	63,894,798
Insurance and death benefit accounts—			
Insurance company liquidation	various	38,921,078	823,205
Regular forces death benefit account	various	177,761,423	16,707,049
Public Service death benefit account	various	1,459,046,155	132,895,037
Non-interest bearing accounts		61,765,420	
		1,698,572,998	150,425,291
Pension accounts—			
Annuities agents' pension account	various	21,947	182
Royal Canadian Mounted Police—			
Dependants' pension fund	various	28,765,313	2,686,373
		28,787,260	2,686,555
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	6,101,972	231,508
Crops Sector Companion Program—Saskatchewan	various		555,578
Net Income Stabilization Account	various	1,256,301,775	34,354,030
Shared-cost agreements—Research—Agriculture	various	14,902,494	280,471
Mackenzie King trust account	various	285,013	14,738
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽³⁾
Dyskinesia and torticollis research	various	77,730	114,331
Indian moneys suspense account	various	22,248,747	1,336,153
Natural Sciences and Engineering Research Council—			
Trust fund	various	984,160	46,903
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	250,142	4,318
Trust fund	various	230,513	7,359
Federal Court special account	various	20,008,764	617,359
Army benevolent fund	various		760
Non-interest bearing accounts		124,405,753	
		1,448,474,834	37,697,397
		127,533,578,176	12,162,429,489
Other accounts—			
Interest on currency swap transactions	Floating	82,406,355 ⁽⁴⁾	7,418
Special drawing rights allocations	various		51,911,651
		82,406,355	51,919,069
Total public debt charges related to pension and other accounts		127,615,984,531	12,214,348,558

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	12,868,011,854	363,771,333
Agricultural Commodities Stabilization Accounts (net)	various	7,656,762	332,415
Crops Sector Companion Program	various	111,511,975	
National Battlefields Commission—Trust fund	various	779,110	30,635
Donations for Research	various	1,642,728	56,973
Claudia de Hueck trust fund	various	381,966	11,904
Ship-Source Oil Pollution Fund	various	268,931,271	14,032,973
Non-interest bearing accounts		(819,803,223)	
		12,439,112,443	378,236,233
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		(12,439,112,443)	
Total public debt charges related to consolidated specified purpose accounts			378,236,233
TOTAL PUBLIC DEBT CHARGES		594,907,524,479	43,970,689,867

⁽¹⁾ Converted to \$1 US/\$1.4198 CAN.⁽²⁾ Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.⁽³⁾ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.⁽⁴⁾ No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1997-98

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Ex gratia payments.....	10.16
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department		Department	
Accident involving a Crown vehicle—		PARKS CANADA PROGRAM	
Dohm, Jaffer & Company for Parhar B	12,500	Motor vehicle collision—	
Huckvale & Company for Dunn K	6,000	McNally and Company in trust for Whelan J M	150,000
Insurance Corporation of		Motor vehicle accident—	
British Columbia	\$ 2,137	Clark Motors	10,000
Harper D	200	Motor vehicle accident resulting in personal injury—	
	2,337	House H & F	342,801
Saskatchewan Government Insurance		Compensation for personal injury claim	
in trust for		at Fort Louisbourg—	
Wheels on Wheels	\$ 1,462	Weldon, Beeler, Mont & Dexter in trust	
Harrick M	1,300	for MacDonald P	7,000
Riffel D	3,500	Settlement between the Human Rights Commission	
	6,262	and the Department—	
Manitoba Public Insurance in trust		D'Autreuil J	10,593
for Henderson U	2,953	Broken material—	
Department of Justice in trust		Vieux-Port de Montreal	5,406
for Bennett J M	66,729	Maloney G	1,640
City of Lethbridge	2,009	Settlement for costs incurred during construction	
Crop Damage—		at Dam 2 on Trent-Severn Waterway—	
Schemenauer D	2,568	Gaffney Quebec Ltée	63,202
Sidloski D	2,400	Out-of-court settlement related to a drowning on the	
Delday D	2,340	Trent-Severn Waterway—	
Out-of-court settlement of employment		Gluckstein and Associates in trust for	
related claim—		McFarlane family	5,000
Name withheld ⁽¹⁾	28,304	Motor vehicle accidents—	
Compensation following personal harassment complaints—		Bossert H	4,475
Name withheld ⁽¹⁾	11,386	Evans and Company in trust for Chen D & Hamelin K	25,000
Claim for delays in release of animals		Security National	9,105
in Frankfurt, Germany due to incorrect		Weber family estate	152,000
certification—		Claims under \$1,000 (19)	8,377
Sea Air International Forwarders Ltd	1,609		794,599
Claim for damage to property caused by an employee—		National Archives of Canada	
Ontario Hydro	2,795	Accident involving a Crown vehicle—	
Claim for inspection error—		Bell T	4,526
James Richardson International	47,763	Public Service Commission	
Damage to employee vehicles on department's		Claim related to employment—	
parking lot—		Morin J	5,000
Stewart, McKelvey, Stirling Scales in trust			804,125
for Gallant S	3,500		
Pay equity payment to outside-funded			
employee—			
Doell D	5,511		
Claims under \$1,000 (12)	5,393		
	212,359		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION			
Department			
Settlement of claim protected by a privacy clause—		Rogerson B and The Dominion of Canada	
Name withheld ⁽¹⁾	50,356	General Insurance Company	1,409
Claim pursuant to the		Schump J.	1,643
<i>Canadian Human Rights Act</i> —		Simon, Gurney, Bolda in trust for Burns & Muise	14,643
Name withheld ⁽¹⁾	7,271	The Insurance Corporation for House M	1,067
	57,627	The Insurance Corporation for Sansone E	5,638
ENVIRONMENT			
Department			
Accident involving a Crown vehicle—		Accidents involving a Crown vessel—	
Eryvine K (Adjusters Canada)	1,166	A F Fishing Company Ltd.	3,223
Accident involving personal property damage to bridge—		Duffy's Tavern & Marine for Hotte Marine	
Hinsche C.	2,036	Contracting Ltd	14,510
Compensation for damage suffered by the employee—		T G Hall Insurance for MWH Petroleum Equipment	2,594
Shantora V	15,000	Accident involving a Crown helicopter—	
Out-of-court settlement for harassment complaint—		Boucher M	1,000
Handfield C	25,502	Boating incident resulting in fatalities—	
Claims under \$1,000 (6)	3,140	Frigault D and al	90,000
	46,844	Damage of building caused by a vehicle—	
FINANCE			
Department			
FINANCIAL AND ECONOMIC POLICIES		Health Care Corporation	1,073
PROGRAM		Damage of personal effects during transportation	
Claims under \$1,000 (2)	369	by CCG Helicopter—	
FISHERIES AND OCEANS			
Department			
Accidents involving a Crown vehicle—		Kennedy W	2,908
AXA Boreál Insurance for Ouellet A.	2,943	Expenses incurred during the collapse of the	
Casfor A	1,379	Federal Dock Neuville—	
Dinning Hunter & Co in trust for Francis J.	16,215	Bédard J and Geraghty N	3,026
Donnelly E	\$ 125	Out-of-court settlement involving court cost	
Halifax Insurance Company	1,149	for a dismissed charge—	
R Scott Insurance Adjuster Inc		Campney & Murphy for Fitzpatrick	7,500
for Bacon D	\$ 1,198	Out-of-court settlement for personal injuries sustained after	
Family Insurance Company for Bacon D	2,185	a fall at the Ganges Small Craft Harbour facility—	
Bacon D	1,073	Wooldridge D B	2,276
Family Insurance Corporation for Brisebois C	7,752	Out-of-court settlement involving vessel damage	
Family Insurance Group for Vivian E & B	5,404	at a SCH facility—	
Insurance Corporation of BC for Mahar S	3,084	McEwen, Schmitt & Company in trust for Johnson R	90,000
Insurance Corporation of BC for Rickards F	3,117	Payment of guarantee during the 1996 fishery—	
Insurance Corporation of BC for Stammes M	1,789	Fisheries Association of Newfoundland and Labrador	244,736
Keel J D	1,125	Personal injury claim—	
Lirette R and Guardian Insurance of Canada	4,047	O'Dea E in trust for Molloy G	115,000
Martin R	3,206	Stewart McKelvey Stirling Scales in trust	
Mombourquette B	3,030	for Weiner M	30,000
Pare C	1,417	Settlement of Canadian Human Rights Complaint—	
Peterson Auto Body Ltd for Scribner G	1,489	Byard P	35,000
Powell R L	\$ 250	Estate of Lucas J	2,000
Allstate Insurance Company	1,690	Gabriel T D	2,000
		Hodges K	2,000
		Settlement for damages to the Sydport Wharf caused by the	
		CCGS Terry Fox—	
		Enterprise Cape Breton Corporation	
		and Leslie & Benn Limited	\$ 32,000
		Pittman T R	400
			32,400
		Settlement of personal injury claim due to	
		motor vehicle accident—	
		Eldridge G D in trust for Nickerson P	18,000
		Veniot & Company in trust for McFarlane B	4,000
		Claims under \$1,000 (53)	24,419
			815,732

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department			
Settlement of potential legal liability (Canadian Rock Festival)—		Settlement for injuries from a fall/Powell River—1992—	
Divine Right	3,059	Gale R W	10,000
UV Records Inc.	4,052	Compensation for wrongful dismissal—	
Iron Music Group	3,006	Labonté C	72,000
Rhomberg R	3,607	Compensation for calculation error in pension benefits—	
Topping C	2,299	Gregoire M	12,000
The Bristol Agency	5,007	Compensation for work accident—	
Compensation for injury—		Bisaillon L	35,000
Cooligan R	18,500	Claims under \$1,000 (5)	1,243
Settlement of contract/agreement—			191,364
British American Banknote	174,650	INCOME SECURITY PROGRAM	
Rawlines AT	50,000	Claim under \$1,000 (1)	84
Claims under \$1,000 (183)	7,210		240,665
	271,390		
HEALTH			
Department			
Accident involving a Crown vehicle—		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Manitoba Public Insurance Corporation	1,175	Department	
Out-of-court settlements for contingent liabilities—		ADMINISTRATION PROGRAM	
Conroy, Trebb, Scott, Hurtubise in trust		Settlement due to incomplete advice provided on long term disability insurance & superannation benefits—	
for Turcotte D M	61,609	Miller W	17,917
Curran, McNab, Baldwin in trust for		INDIAN AND INUIT AFFAIRS PROGRAM	
O'Connor House Bed and Breakfast	57,000	Settlement of appeal costs—	
Jewell, Michael & Obradovich in trust for Armata G	48,333	Blake, Cassels & Graydon in trust	
Claims under \$1,000 (2)	1,062	for Ermineskin Band	46,500
	169,179	Settlement of grievances—	
		Acoose D	10,958
		Antonio Manuel Hortas in trust	
		for Filippelli D	41,500
		Dispute regarding market value of land—	
		Pape & Salter Barristers & Solicitors in trust	
		for the Tzeachten Band	306,000
		Final settlement agreement for compensation when the	
		Department of National Defence established the Primrose	
		Lake Air Weapons Range in 1953 (TB825534)—	
		Peace Hills Trust Company in trust for the	
		Canoe Lake First Nation	12,000,000
		Missed rent review—	
		Cook Roberts Barristers & Solicitors in trust	
		for George E	93,717
		Cook Roberts Barristers & Solicitors in trust	
		for George E	146,650
		Cook Roberts Barristers & Solicitors in trust	
		for George V	48,883
		Legal Costs—	
		Cook Roberts Barristers & Solicitors	
		for George E, George E and George V	9,000
		Crease Harman & Company in trust	
		for Quait B A	58,988
		Snarch & Allen Barristers & Solicitors in trust	
		for the Osoyoos Indian Band	191,504
		Woodward & Company in trust	
		for Jones M	106,960
HUMAN RESOURCES DEVELOPMENT			
Department			
CORPORATE SERVICES PROGRAM			
Canadian Human Rights Complaint—1997—			
Clark C	14,217		
Compensation for wrongful dismissal—			
Name withheld ⁽¹⁾	35,000		
	49,217		
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM			
Accidents involving a Crown vehicle—			
Koski A	1,182		
Doole J	15,500		
Ordanes A	25,000		
Riquelme C	7,000		
Riquelme J	3,000		
Manitoba Public Insurance Corporation	3,913		
McKinnon R	1,526		
Harrasment—Professional counselling service—			
Alfred D	2,000		
Brackley D	2,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Abuse cases associated with Residential schools—		JUSTICE	
Gerrand, Rath Johnson in trust		Department	
Names withheld ⁽¹⁾ (2 claims)	104,990	Settlement of grievances—	
Hunter, Miller in trust		Jodoin G	1,500
Name withheld ⁽¹⁾ (1 claim)	148,750	Tari C	12,426
Kanuka Thuringer in trust		King R	1,250
Names withheld ⁽¹⁾ (3 claims)	332,600	Harding J	18,900
Kirk Consulting		Costs incurred following a complaint to RCMP against	
Name withheld ⁽¹⁾	1,400	Metropolitan Police Force and an agent of Attorney	
Macdermid Lamarsh in trust		General of Canada—	
Name withheld ⁽¹⁾ (1 claim)	146,700	Borden & Elliott, Barristers & Solicitors for Doe J	22,500
Macpherson, Leslie & Tyerman in trust		Claim under \$1,000 (1)	100
Names withheld ⁽¹⁾ (99 claims)	11,870,945		56,676
Wardell, Worme & Missens in trust			
Name withheld ⁽¹⁾ (1 claim)	130,500	NATIONAL DEFENCE	
Wilson, Rasmussen in trust		Department	
Names withheld ⁽¹⁾ (3 claims)	348,600	Settlement of a claim as a result of an accident	
Christian Counselling Services		involving a department vehicle—	
Names withheld ⁽¹⁾ (5 claims)	2,430	Abercrombie D A	5,746
Brass and associates	1,408	ACE Auto Leasing Ltd	2,500
Vehicle accident—		Amleco Leasing Ltd	1,465
Saskatchewan Government Insurance	1,885	Arbuck S L	145,000
Claims under \$1,000 (2)	1,727	Arlington Auto Body Ltd	4,168
	26,152,595	AS Les Assurances La Capitale for Ducharme D	1,121
	26,170,512	Assurances Générales Caisses Desjardins Inc	
INDUSTRY		for Deschamps F	2,620
Department		Audet P	1,909
Accidents involving a Crown vehicle—		AXA Insurance (Canada) re: Doiron A	1,403
Martin, Whalen, Hennebury & Stamp	6,000	Bagg Y	1,109
Personal Insurance Co of Canada	8,170	Beatrice Food Inc	2,478
Saskatoon Government Insurance	1,504	Brampton Leasing	3,224
Settlement of claims for unjust dismissal—		Budget Car & Truck Rental	10,641
Gilmour J M	175,000	Bureau d'Expertises des Assureurs Liée for Buffet F	2,000
Nelligan and Power in trust for Gilmour J M	17,080	Burt M K	1,186
Breach of contract—		Calmont Leasing Ltd	39,230
Mackinnon & Phillips for Aubin T	1,300	Canada West Insurance Co re: Johnston A	1,450
Motor vehicle accident—		Johnston A	1,000
Helmut Berndt Professional Corporation for Knull K	44,667	Canadian General Insurance Company re: Chiarot G	1,349
Claim under \$1,000 (1)	111	Canadian General Insurance Company re: Kelly P	1,311
	253,832	Canadian Government Underwriters	
Canadian Space Agency		Insurance Company	\$ 4,132
Damages payment—Out-of-court settlement—		Gagne L	1,000
MPB Technologies Inc	1,829,610		5,132
National Research Council of Canada		Canadian National Railway	3,004
Claims under \$1,000 (2)	1,160	Carroll Pontiac Buick Ltd	\$ 2,443
Western Economic Diversification		Enterprise-Rent-A-Car for Bowie J	235
Claim dispute—Out-of-court settlement—			2,678
Jodale Perry Corporation	36,250	Carter G M re: APEC 97 Conference	6,439
	2,120,852	Commercial Union Canada	1,093
		Commercial Union Canada re: Singler C	1,097
		Daigle R	1,037
		D Bruce MacKinnor Barrister & Solicitor	
		in trust re: Currie J	10,000
		Discount Car & Truck Rentals	9,631
		Discount Car & Truck Rentals re: Brine J	7,388
		Discount Car & Truck Rentals re: Halfyard J C	16,295

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Diwan R.....	7,054	National Insurance Company re: Colley S.....	1,736
Downey's Ltd.....	6,033	Nelligan Power Law Offices in trust for Stannard C.....	70,000
Duggan J.....	25,000	Nova Scotia Dept of Transportation & Public Works.....	4,653
Ecole Arpege Ste-Julie.....	136,180	O'Connor R D.....	2,430
Economical Mutual Insurance Co re: Lindsay J.....	1,340	Ontario Auto Collision.....	6,268
Enfield Auto Services Ltd.....	1,249	819854 Ontario Ltd Discount Car & Truck.....	27,237
Enterprise Rent-A-Car.....	17,157	Project Truck Rentals Ltd.....	1,603
Family Insurance Corporation.....	4,158	Quadian Canada CIE Ass.....	2,363
First Guaranty Collision & Frame.....	4,682	Ranklin & Wolfson Barristers & Solicitors in trust	
Frontec Corp.....	1,820	for Patterson M.....	12,000
Gan Canada Insurance Co Re: Annand D.....	1,710	Ralph W Ripley Barristers & Solicitors in trust	
Gan Canada Insurance Co Re: Huska J.....	9,413	for Salsman R.....	1,922
Gerald Steinberg Barrister & Solicitor in trust		Richards S.....	1,307
for Rudolph V.....	4,000	Royal Insurance Co of Canada.....	2,593
Gill S S.....	1,060	Russell's Auto Repair.....	2,515
Green Thumb Landscaping.....	1,374	Saskatchewan Government Insurance re: Ogle M.....	3,393
Guardian Insurance Co.....	2,258	Saskatchewan Government Insurance re: Penton P.....	1,078
Halifax Chrysler Dodge.....	1,185	Saskatchewan Government Insurance re: Schappert I.....	1,268
Halifax Insurance Company re: Myles E.....	6,083	Sheppard S.....	1,224
Hatch N.....	2,278	Sheridan Lift Trucks.....	1,245
Hertz Truck & Car Rentals.....	22,350	SSQ Societe d'assurances Generales for McIntyre R.....	1,271
Insurance Corporation of British Columbia \$.....	1,933	Super Carstar Collision.....	5,665
West Bay Mechanical Ltd.....	1,158	Tandet Eastern Ltd.....	1,888
	3,091	Taylor Lincoln Mercury Sales re: Claveau A.....	1,200
Insurance Corporation of Newfoundland re: Allingham B.....	2,138	The Brick Warehouse Corp.....	2,035
Jeff's Auto Body & Collision.....	4,004	The Co-Operators General Insurance Co.....	2,758
Kirks Midway Tire Ltd.....	6,848	The Co-Operators General Insurance Co re: Ammon E.....	1,479
Lassonde Longval Allard Hébert.....	1,480	The Co-Operators General Insurance Co re: Haluska M.....	5,467
Lake D.....	1,000	The Co-Operators General Insurance Co re: Wheeler N.....	1,163
Lavers J.....	1,816	The Economical Insurance Group re: Alder F.....	1,960
Lee A.....	3,608	The Personal Insurance Co.....	2,501
Levery R.....	5,130	Thomson, Rogers Barristers & Solicitors in trust for	
Levis S A.....	3,950	Patterson V.....	904,850
Lions Gate Trailer Rental.....	5,688	Tremblay Y.....	16,000
Lonsbury Co Ltd.....	15,215	Trius Leasing Ltd.....	4,391
MacDonald R.....	1,500	Valley Collision.....	1,243
MacIssac B.....	1,413	Ville de Magog.....	1,005
Manitoba Public Insurance.....	1,492	Wawanesa Mutual Insurance Co re: Bisang T.....	1,242
Manitoba Public Insurance re: Bowen K..... \$.....	4,024	Wawanesa Mutual Insurance Co re: Butler S.....	3,024
Bowen K.....	297	Wawanesa Mutual Insurance Co re: Croft I W.....	3,721
	4,321	Wawanesa Mutual Insurance Co	
Manitoba Public Insurance re: Charch C R.....	1,528	re: Price D..... \$.....	1,402
Manitoba Public Insurance re: Fryer I.....	1,033	Price D.....	100
Manitoba Public Insurance re: Levesque R.....	3,657		1,502
Manitoba Public Insurance re: Neyedley M.....	2,892	Western Union Insurance re: Thivierge D..... \$.....	1,093
Manitoba Public Insurance re: Peratta E.....	3,029	Thivierge D.....	250
Manitoba Public Insurance re: Proceviat M.....	1,001		1,343
Manitoba Public Insurance		Western Dodge Ltd.....	3,775
re: Schertzberg C R..... \$.....	1,866	White & Company Barristers & Solicitors	
Schertzberg C R.....	200	in trust for Chiu R.....	2,625
	2,066	Wood Motors Ltd.....	1,032
Manitoba Public Insurance re: Sing M.....	1,060	Workers Compensation Board-Alberta re: McRobie J.....	6,000
Manitoba Public Insurance re: Villania A..... \$.....	2,272	Zurich Industries Ltd.....	9,739
Villania A.....	100	Out-of-court settlement for injuries sustained	
	2,372	in an accident—	
Manitoba Public Insurance re: Vallee D.....	3,665	Baxter Structures in trust	
Manitoba Public Insurance re: Wright C C.....	1,600	for Heather H..... \$.....	200,000
Manitoba Public Insurance re: Zack K K.....	2,986	Smith & Irvine Barristers & Solicitors	
Martino Bros Ltd.....	5,459	in trust for Heather H.....	100,000
Mean H.....	10,386		300,000
Midyear Tire Ltd.....	6,070	Beament Green Dust Barristers & Solicitors	
Monnex Insurance re: Rhyno T.....	1,472	re: Hillier S E.....	550,000
		Fortey & Arbiqre in trust for Suckling D.....	25,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Golberg Thompson Barristers & Solicitors in trust for Foley W	32,500	Forth Ports PLC	17,829
Lavoie, Parent, Girard in trust for Drolet N	24,500	Garry Priest Trucking Ltd	3,778
McLachlan Brown Anderson in trust for Russel D	7,076	Gernior P	4,731
McLachlan Brown Anderson in trust for Sipman S	180,450	Gignac Y	1,267
Patterson, Palmer, Hunt & Murphy Barristers & Solicitors re: Poirier E	32,000	Harris C	1,499
Settlement of claims as a result of personal injuries—		Horsley A	1,249
Aitchison W J	12,500	Hudock D C	2,194
Bourassa S	2,828	Insurance Corporation of British Columbia for Anderson D	1,358
Clarke J	15,000	James G D	1,200
Kenny & Murray Barristers, Solicitors, Nobeles in trust for Briggs-Hall C	20,000	Krizon W D	1,246
MacPherson Leslie & Tyerman in trust for Gorden G	25,114	Labossiere C	9,613
Mousseau, Deluca in trust for Uzun M	5,000	Landmark Christian Fellowship Church	1,154
Quockenbush, Thomas & Robbins Barristers, Solicitors in trust for Langford N	6,000	Landmark Recreation Centre	13,608
Smith & Irvine in trust for Howes H J	16,092	Les Abattoirs Mineault	3,500
Settlement of claims for loss and/or damage to personal effects—		Leverty R	5,130
Anguish B J	1,229	Levesque J L F	1,196
Bergeron J	1,219	Lindsey Morden Claims Services Ltd re: Dober R	1,590
Blaikie H	1,520	Loveday's Gas Bar	7,232
Champan Auto Body Ltd	1,402	Luk E	3,082
L'Italien P	5,000	MacSween P	1,967
James G D	1,200	McAllister W	5,049
McLaren T	3,000	McDevitt R	1,972
McCoy S D	1,900	McRury N	2,983
Molloy T	1,256	Manitoba Public Insurance re: Thompson R	1,121
Poterfield R	3,016	Martin M	1,316
Thrifty Car Rental	18,750	Moberg J	1,606
Damage to personal property—		Morris-Macdonal School Div 19	3,379
A J Positano Paving	16,356	Morrison G	3,392
Air Nova	2,575	North Star Hockey Club	1,835
Audet P	1,909	Petro Canada Aqua-Pure Car Wash	1,910
Baldwin E	2,033	Pharaoh Holdings & Winnipeg Building & Decorating	1,071
Becker P	2,150	Pitre M	2,362
Bellmare J R E	2,785	Quincon (1994) Limited	27,500
Bituminex Limited	12,728	Rabideau G S	1,123
Boosamara D	6,211	Rogers D	4,097
Borland Construction (1989) Ltd	77,040	Royal Canadian Mint	12,091
Braman J L	2,693	Russell G T	1,271
British Aviation Insurance Group re: Ruby R	15,876	Saloway W	3,161
Bureau d'Expertise des Assureurs Ltée for Gauthier F and Lavoie R	1,520	Saskatchewan Government Insurance re: Coombs J M	3,901
Burton A	1,930	Saskatchewan Government Insurance re: Schappert I	1,268
Campbell D	3,867	Seaman R	1,924
Canadian Lakehead Exhibition	3,098	Seputis J	9,454
Can-Cell Industries	3,194	Sill L	1,125
Canada Place Corporation	1,281	St Pierre J A R E	1,456
Canadian Forces Toronto Sailing Club	2,298	St Vital School Division #6	26,301
Cobben Agricultural Society	8,509	Sutton J	1,013
Commercial Union Assurance Co re: Major A	1,093	The City of Yorkton	2,748
Cormack C	4,943	The City of Winnipeg	2,845
Cornwall Camping Centre Inc	1,121	The Co-Operators Insurers re: Hildebrand J N	1,163
David W	4,320	The Co-Operators Insurers re: Amor Construction	2,626
DeGenova P	1,774	The Personal Insurance Co of Canada re: Langlois B	1,489
District of Chilliwack	83,157	Town of Beausejour	21,720
Drover R	1,151	Town of Oromocto	3,095
Eastwood K	4,919	Tremblay Y	1,260
Economical Mutual Insurance Co re: Bousquet L	1,854	Trembllett P	1,222
Eirich H	1,111	Transport International Pool	1,000
		Underwriters Adjustment Bureau re: Artic Shipping Ltd	35,192
		Underwriters Adjustment Bureau re: Klein L	5,160
		Underwriters Adjustment Bureau re: Moist D	1,064
		White E	3,267
		Wilson J F	1,823

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Wingerter S	1,804	Johnson T A re: loss income	\$ 9,500
Woodman G	3,221	Receiver General of Canada	
Wuori W	1,396	re: Johnson T A	5,171
Damage due to flooding—			
Allan D A	1,688	Keates M M re: service estate for Keates T M	42,553
AXA Boreal Assurances for Brault S	2,454	Lafrance M	6,000
Bryan D K	11,168	Mandell Pinder Barristers & Solicitors in trust	
Hudock D	1,500	for Loring G	150,000
MacSween P	11,718	Marsaw D C re: Loss benefits	40,000
Mantle R L	3,322	McAuliffe A	6,000
Mersereau M	4,599	McGuigan Kitchen & Associates in trust	
Pitt J	2,955	for Hemke C F	\$ 20,404
The Personal Insurance Co re: Taylor D W	3,352	Investors Group re: Hemke C F	6,000
Wells J D	3,139	Human Resources Development Canada	
White G	1,182	re: Hemke C F	16,195
Settlement of as a result of overflight by		Revenue Canada Taxation	
Canadian Forces Aircraft—		re: Hemke C F	22,679
Barber G	2,500		65,278
Hamaha B	9,500	McKellar Structured Settlements Inc	4,500
Rettman T	9,950	Minister of Finance /Ministry of Transportation	
Underwriters Adjustment Bureau Ltd re: Cameron E	2,500	re: repairs Wolfe Islander	2,992
Underwriters Adjustment Bureau Ltd re: Greene T	175,000	Monette J M re: redress grievance	3,338
Miscellaneous disbursements—		Morton M	6,000
Abacus Security Consultants & Investigation		Northwest Territories Transportation Financial	
re: McCluskey P & L	1,758	Mgt Board re CF 18 Crash	228,595
Alliancy Insurance Co of Canada & Underwriters		1147603 Ont Inc re: AMJ Campbell Van Lines	2,962
Adjustment Bureau	2,770	O'Connor R D	2,430
Arctic Shipping Ltd re: loss earnings	70,316	Pennee, Sliverstones, Vilandie Barristers & Solicitors	
Arsalian V re: FRP benefits	\$ 20,251	re: CF 18 Crash	255,000
Revenue Canada re: Arsalian V	8,679	Powley C	6,000
Toronto Dominion Bank re: Arsalian V	19,000	Power P F re: redress grievance	1,000
	47,930	Prairie-Menard L re: administration error	9,325
		Revelle D	6,000
Avis Rent A Car re: APEC 97	15,712	Ross Bennett & Lake in trust for Vecchio S	65,000
Bellamy & Long Barristers & Solicitors		Ruben & Kingston Barristers & Solicitors, Notaries	
in trust for Claxton B	5,000	re: Lavigne A	3,108
Benjamin J	6,000	Shaw J W re: Intended place of residence expense	
Burchell Hayman Barnes Barristers & Solicitors		for return to full time service	2,545
in trust for Rehberg R	13,000	Sherwood Tuba Gabriel & Andrea re: Medical litigation	7,500
Caisse Populaire Desjardins Ste Julie for Regimbald C	5,000	Stevens M	6,000
Crease Harman & Company in trust for McGill R D	25,000	Taylor S	6,000
Debow W D re: resolution of grievance	9,929	Tinkler, Morris in trust re Green A	16,176
Doucet J V re: late payment superannuation	1,349	The Estate of Sgt P F Ronan	15,210
Downes C re: loss wages	\$ 28,678	The Municipality of Iqaluit re: CF 18 Crash	23,313
Revenue Canada re: Downes C	17,784	Vandort & Co Barristers & Solicitors re: Sauve P	20,000
	46,462	Voet M J re: interest on overpayment	1,530
		VQSVQ Corporation re: CF 18 Crash	100,414
Dr Bourassa S L re: C Culter	2,400	Worobetz T	6,000
Erb I	6,000	Yandt T	6,000
Ferguson Gifford Barristers & Solicitors in trust		Claims pursuant to the	
for Special Touch Catering	1,695	Canadian Human Rights Act—	
Gagnon J re: redress grievance	1,000	Dewitt P	7,107
Granier, Ledere, Goulet, Poudrier Pellemiaie		Doke M	2,350
in trust for Frigon J R	\$ 23,202	Estate of Blanchet R	7,103
Frigon J C re: loss wages	8,117	Grossek E	25,727
	31,319	Hill & Abra in trust for Koeppe M	46,725
Hansen S D re: Redress of Grievance	\$ 5,756	Jackman D	1,141
Revenue Canada re: Hansen S	2,531	Keyes L	1,500
	8,287	Kilmartin D	135,615
Hoelke J	6,000	Lavigne R	35,015
Homer A	6,000	Lemieux J	7,025
Jackson D	6,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Matchett W.A.	3,000	NATURAL RESOURCES	
McCullough P.	71,484	Department	
McIsaac R.	90,697	Contract settlement agreement as per arbitration and mediation—	
National Revenue Taxation.	202,728	Creative Thinking Enterprise.	8,565
Puglak L.	2,000	Postscript.	7,541
Quigley S.	2,794	Accident involving a Crown vehicle—	
Robicheau G.	83,402	MKA Leasing Ltd.	14,928
Robley E.	2,000	Bryan & Company, Barristers & Solicitors in trust for Schwartz K.	1,120
Rogers D.	2,000	Insurance Corporation of BC.	1,231
Slavik R.J.	269,514	Damages to a natural gas line owned by the Town of Norman Wells—	
Reimbursement of Canada's share with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—		Town of Norman Wells.	3,000
Government of Germany claims.	741,976	Replacement of scientific equipment temporarily loaned to the department for tests purposes—	
Claims under \$1,000 (842)	228,392	CRESTech.	37,875
	7,331,208	Claims under \$1,000 (2)	1,252
			75,512
NATIONAL REVENUE		Atomic Energy Control Board	
Compensation for goods stolen from Customs warehouse—		Motor vehicle accident—	
Bharadia R.	14,680	Braithwaite Boyle Barristers & Solicitors in trust for Thornton L.G.	36,107
Daiyoub A.	2,390		111,619
Hneidi A.D.	1,157	PARLIAMENT	
Houcheimi M.	6,258	House of Commons	
Omar R.J.	2,229	Claims under \$1,000 (3)	858
Compensation for damages to vehicle during inspection—		PRIVY COUNCIL	
Alan Dale Industries.	1,739	Chief Electoral Officer	
Baker P.	1,420	Claims under \$1,000 (6)	2,138
Budget Rent-A-Car.	1,194	PUBLIC WORKS AND GOVERNMENT SERVICES	
Do H.	1,700	Department	
Farm Bureau Insurance Co.	1,474	REAL PROPERTY SERVICES PROGRAM	
Needham G.	1,103	Claim for vehicle damage—	
Turton W.	1,463	Axa Boréal Assurances Inc.	1,277
Wiesenganger J.	1,742	for Garage FLN Lefebvre Inc.	2,008
Compensation for goods destroyed in error—		General Accident Compagnie d'assurance du Canada for Séguin M.	1,527
Ataei S.	1,500	Hartman C.	82,169
Daley Byers in trust for Universal Arts & Entertainment.	23,000	Helmut Berndt in trust for Folk M.	1,102
Interlake Steamship Co.	3,413	Lalonde J.	5,021
McEwen, Schmitt & Co in trust for Chem-West Sales Ltd.	7,350	La personelle Compagnie d'assurance du Canada for Beaulieu S.	2,419
Vehicle repair costs as a result of an accident involving a Crown vehicle—		Manitoba Public Insurance for Gorskie S.	95,000
Insurance Corporation of BC.	9,524	Peter Gibb in trust for Hai Noory A.	1,746
Wawanesa Mutual Insurance.	2,495	SGI Corporation for Peikau C.	5,435
Settlement of interest and legal costs for payment under dispute—		The Canadian Surety Company for Danis N.	
Nellagan & Power in trust for QL Systems Ltd.	10,311	Claim for water damage—	
Settlement of grievance claims—		Guardian Insurance Company of Canada for Ekos Research Associates Inc.	1,493
Goss, McCriston, and Stel in trust for Morin M.	5,000	Norcan Construction.	72,238
Ilchene M.	1,070	Claim for personal injury—	
Settlement of claims protected by a privacy clause—		Lajambe G.	5,000
Names withheld ⁽¹⁾ (3 claims)	17,000	Rourke W.	17,000
Claims under \$1,000 (93)	19,289		
	138,501		

10.10 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jamieson Bains & Company in trust for Jackson D	5,500	Aikins, Macaulay & Thorvaldson in trust for	
John L Hill in trust for Davis L	6,190	Pawulski D A	1,500
Lennie & Company in trust for Kennedy D	8,500	Alberta Motor Association for Veldkamp J . \$	1,805
Philip Osanic in trust for Harmsworth TR	8,500	Veldkamp J	500
Robins Appleby Taub in trust for Spring E	11,000		2,305
William E Baker in trust for Donald H and S	115,380	Alberta Transportation & Utilities	1,104
Compensation for work related issues—		American International Recover Inc for Bernar R	4,973
Bayliss J	1,012	Auto Host Car Rentals for MacRae L	1,113
De Repentigny R	10,000	Avicor Construction	3,078
Gregory McIntosh in trust for Manuge C	7,500	Axa Insurance (Canada) for Porter N	2,876
Henricks V	5,446	BC Housing Management Commission	4,500
Smith M	10,000	BC Hydro & Power Authority	1,175
Plouffe-Blackburn M	90,000	BC Tel	1,212
Wong R	5,500	Blaikies Dodge Chrysler Limited for Knockwood B	3,219
Compensation for retirement financial packages—		Bradley's Auto Body for \$	1,658
Metcalf & Company in trust for Moore D	38,000	Cottreau D	155
Compensation for release of personal information—			1,813
Franklin Burke in trust for Duckendoff J	17,500	Budget Car and Truck Rental for McDorman A	2,042
Compensation to children for the murder of their parents—		Budget Rent-A-Car	4,100
Name withheld ⁽¹⁾	1,220,000	Canada West Ins Co for Riuar M	2,193
Compensation for allegations of wrongdoing—		Carriere S	3,805
Buchan Derrick & Ring in trust for Harte NM	16,663	Chapman Motors	1,794
Names withheld ⁽¹⁾ (7 claims)	350,000	Coard M	3,000
Compensation for lost items—		Cook Duke and Cox in trust for Herbison E	5,000
Boa G	1,545	(The) Co-operators for Brancroft G	2,015
Fortin A	1,682	(The) Co-operators for Thiessen K	1,564
Larocque R	1,021	Curtis Autobody	3,168
Pace L	8,700	Eastgate Autobody Shop for McMartin G	1,906
Compensation for damaged items—		Eaton L	2,160
Centre Hospitalier Antoine Labelle	1,353	Family Insurance Corporation for Thomassen A	1,399
Damien S	1,007	Forster B D	1,612
Motion Specialities for Chisholm J	4,000	Fowler J	1,829
Compensation for damage to personal property by		General Accident Assurance Co of Canada \$	1,519
escaped inmate—		for Laboucan C	250
Schmidt H	5,322		1,769
Compensation for food poisoning—		Googoo C	6,500
Wallis D	3,500	Hak's Auto Body Ltd for Bailey E G	6,113
Compensation for damages to health—		Hak's Auto Body Ltd for Wedzin A	1,360
Skremetka M	5,000	Halifax Insurance for Comeau N	1,269
Compensation for being searched without giving consent—		Halifax Insurance for Petrie C	1,985
Cherkewich Law Office in trust for Desbiens L	6,000	Harasym B	5,140
Compensation for wrongful discipline—		Hatt C	1,083
Cherkewich Law Office in trust for Desbiens L	4,000	Hunter Garrett Logay in trust for Brownell J	21,963
Settlement of motor vehicle accident—		Insurance Corp of British Columbia for Acheson J	1,765
Bowen MP	3,319	Insurance Corp of British Columbia for Bains B	8,298
Compensation for litigation costs—		Insurance Corp of British Columbia for Banger N	3,281
Turko DM in trust for Lowe D	3,800	Insurance Corp of British Columbia for . . . \$	1,400
Claims under \$1,000 (695)	108,869	Barzen S	300
	2,192,494		1,700
National Parole Board		Insurance Corp of British Columbia for Bel-Air Taxi	1,771
Compensation to children for the murder of their parents—		Insurance Corp of British Columbia for Braevner C	1,656
Name withheld ⁽¹⁾	300,000	Insurance Corp of British Columbia for Calay M	2,481
Compensation for damages claimed as a result		Insurance Corp of British Columbia for Carter R	3,611
of improper detention at an institution		Insurance Corp of British Columbia for Chalmers J	8,661
in British Columbia—		Insurance Corp of British Columbia for Cheema H	2,127
Gary Botting in trust for Murray L Cruickshanks	1,000	Insurance Corp of British Columbia for Cho L	1,296
	301,000	Insurance Corp of British Columbia for Gill A	2,167
Royal Canadian Mounted Police		Insurance Corp of British Columbia for Hampton S	1,041
Settlements for damages arising from		Insurance Corp of British Columbia for Hebein V	1,280
vehicle accidents—		Insurance Corp of British Columbia for . . . \$	1,667
Aggressive Autobody Ltd for Hugel H	1,328	Hopkins W	67
			1,734
		Insurance Corp of British Columbia for Kassam K	7,671

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corp of British Columbia for Koo D	3,058	(The) Personal Insurance	
Insurance Corp of British Columbia for Kraus E	1,405	Company of Canada for	\$ 1,434
Insurance Corp of British Columbia for Law B	3,609	Gillam G	250
Insurance Corp of British Columbia for Laveay B	9,961		1,684
Insurance Corp of British Columbia for ... \$ 2,693		Pushor Mitchell in trust for Olstead J	4,500
Lui T	200	Raymond Brinton's Body Shop Limited	1,347
	2,893	Ritter R	1,045
Insurance Corp of British Columbia for Marshall T	2,361	Russell D	7,104
Insurance Corp of British Columbia for ... \$ 18,165		Saskatchewan Government Ins	
Martin D	200	for Gardiner L	\$ 1,665
	18,365	Curtis Auto Body Ltd	977
Insurance Corp of British Columbia for Moon H	3,500		2,642
Insurance Corp of British Columbia for Mumford P	1,770	Saskatchewan Government Ins for Heinzig E	1,911
Insurance Corp of British Columbia for Murphy M	1,406	Saskatchewan Government Ins for Highway B	1,191
Insurance Corp of British Columbia for Neu J	5,110	Saskatchewan Government Ins for Lee C	2,512
Insurance Corp of British Columbia for Pearson K	3,564	Saskatchewan Government Ins for MacAulay R	4,249
Insurance Corp of British Columbia for ... \$ 2,068		Saskatchewan Government Ins for McCallum M	2,500
Poon A	150	Saskatchewan Government Ins for Peterson O	1,203
	2,218	Saskatchewan Government Ins for Estate of	
Insurance Corp of British Columbia for Robertson D	13,811	Sandberg D	8,486
Insurance Corp of British Columbia for Robinson J	4,413	Saskatchewan Government Ins for ... \$ 1,015	
Insurance Corp of British Columbia for Schulz B	4,156	Sask Property Management	700
Insurance Corp of British Columbia for ... \$ 5,420			1,715
Toor Security Service	187		
	5,607	Saskatchewan Government Ins for Settee M	1,454
Insurance Corp of British Columbia for Walsh K	10,427	Saskatchewan Government Ins for Toews D	1,730
Insurance Corp of British Columbia for Watt J	2,980	Saskatchewan Government Ins for ... \$ 1,600	
Insurance Corp of British Columbia for Weaver C	1,757	Triple K Holdings	100
Insurance Corp of British Columbia for Williams M	8,555		1,700
Johnston G	1,919	Saskatchewan Government Ins for Turner K	1,039
Kidston & Company in trust for Kuyper T	6,668	Saskatchewan Government Ins for Worthington J	1,500
Kirmac Collision Services for Bowles W	1,997	Saskatchewan Government Ins for Zohner L	1,800
Lombard Canada	5,882	Security National Insurance for Monaghan P	11,683
Lush M	4,020	Save on RV for	\$ 1,600
McLean F	3,103	Duiker P	900
MacNeil K	1,114		2,500
McConnell G	3,399	Sock L	2,410
McConnell W	3,814	(City of) Surrey	1,273
Manitoba Public Insurance Corp for Adams L	6,770	Taylor Lincoln Mercury Sales Ltd for Courchene J	2,207
Manitoba Public Insurance Corp for Aitken D	1,985	Transportation and Public Works (Dept of)	13,553
Manitoba Public Insurance Corp for Danish D	1,716	Vacation Rent-A-Car for Francois P	1,721
Manitoba Public Insurance Corp for Enns B	1,091	Vardy C	\$ 5,400
Manitoba Public Insurance Corp for ... \$ 2,040		MR Appraisal Services Ltd	155
Greenlay D	478		5,555
	2,518	Veilleux J	4,495
Manitoba Public Insurance Corp for Koley T	7,703	W E T Auto Services Ltd for Cann C	\$ 2,637
Manitoba Public Insurance Corp for ... \$ 4,622		Bob Barrington Auto Body for Cann C	1,683
Medley L	1,307		4,320
	5,929	Wawanesa Mutual Ins Co for Peterson M	3,520
Manitoba Public Insurance Corp for		Wawanesa Mutual Ins Co for Sommerfeldt T	1,380
Remple-Langlois C	7,102	Wawanesa Mutual Ins Co for Wilhelm A	1,253
Manitoba Public Insurance Corp for Sanderson C	1,367	Wilkes A	1,560
Manitoba Public Insurance Corp for Semple O	2,666	Williston J H	1,570
Manitoba Public Insurance Corp for Town of Gillam	2,157	Wisdom A	3,919
Manitoba Public Insurance Corp for ... \$ 780		Settlements for injuries/fatality arising from	
Witko T	239	motor vehicle accidents—	
	1,019	Baker Newby in trust for Garbet T	18,692
Mark's Auto Body Ltd for Winter J	1,454	Boughton Peterson Yang	\$ 8,402
Murphy Collette Murphy in trust for Thibeau R	2,000	in trust for Kucey L	100,000
Nookiguak R	1,881		108,402
North York Chevrolet Oldsmobile	11,641	Campbell Reynaud in trust for Butt K	7,700
O'Dea Earle in trust for Stockley J	35,000	Cantini Leblanc Martin Sweet & Sirois in trust	
Pensford's Auto Supply	1,551	for Leger M	10,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Carpenter A	20,000	Pushor Mitchell in trust for Brookson P	13,000
Cherrinton Minten Easingwook Kearl Critchley in trust for Greenfield A	6,500	Roy Yeoman Savoie Leblanc in trust for Chierchia A	22,500
Cherrinton Minten Easingwook Kearl Critchley in trust for Estes J	17,524	Ruddick R	20,581
Correia & Collins in trust for Murray L	15,500	Saskatchewan Government Ins for Dobchuk C	15,675
Crease Harman & Company in trust Drake B	5,000	Schulz B	1,889
Cummings Andrews and MacKay Barristers and Solicitors in trust for Cooper N	275,000	Sigalet Maguire & Marsden in trust for Rudneu M	21,221
David J Stuart & Associates in	\$ 125,000	Smith & Smith in trust for Robichaud J	5,000
trust for Kirby J	10,972	Simon Gurney Bolda in trust for Bryden D M	32,104
	135,972	Simon Gurney Bolda in trust for MacDonell C	21,303
Davidson & Company in trust for Abbott J	38,000	Simon Gurney Bolda in trust for Noble M	70,000
Davidson & Company in trust for Rudeu M	137,000	Simon Gurney Bolda in trust for Plafy J	31,000
Davis & Company in trust for Warren R	2,500	Stagg Marks & Mill in trust for Parsons S & C	2,620
Derek A Cave in trust for Sutherland P	23,516	Stewart McKelvey Stirling Scales in trust for Webber K	14,000
Drapeau Robichaud & McNally in trust for Dupuis S	70,000	Taylor & Co in trust for White P	15,133
Epstein Wood Logie in trust for Coulsen A	2,000	Thompson & McConnel in trust for Noble R	\$ 2,582
Foisy G	1,023	Douglas Symes & Brissenden in trust for Noble R	8,000
Frank M Turco in trust for Borrelli G	26,227		10,582
Fulton & Company in trust for Mason J	12,961	Thompson Dorfman Sweatman in trust for Jacobs P	\$ 6,054
Gerrit J TeHennepe in trust for Campbell J & S	35,000	Jacobs P	19,577
Gillespie Renkema Burke in trust for Smith S	7,177	Manitoba Health for Jacobs P	776
Greenway Legal Centre in trust for Laeser L	7,892		26,407
Harper Grey Easton in trust for	\$ 13,500		
Hill V	4,949		
	18,449		
Henderson Livingston Stewart in trust for Naiker E	14,200	Virk B	1,100
Hawthorne Pigott Emerson Petronio & MacKinnon in trust for Coulsen K	12,607	Walker Lacusta & Ross in trust for Flynn D	7,600
Hunter Garrett Lobay in trust for Evans H	40,000	Weinberg S Dr for Kroeker Agnetha	1,625
Insurance Corp of BC for White D	22,500	Williams Roebathan Mcay in trust for Way C	25,000
Jamieson J Jung in trust for Lucas K & Lucas P	\$ 6,250	Wilson S	1,375
Vancouver School Board	1,804	Wolch Pinx Tapper Scurfield in trust for Williams M	56,500
	8,054	Worker's Compensation Board for Loney V	6,038
John Watson in trust for Kelly L	20,000	Worthington Simm & David in trust for Bains B	8,500
Kenny Jackson & Murray in trust for Fearn V	80,000	Worthington Simm & David in trust for Kamber F	8,623
Kidston & Company in trust for Kuyper T	368,452	Worthington Simm & David in trust for Munroe B	34,531
Klein-Lyons in trust for Sneddon M	9,000	Worthington Simm & David in trust for Plechaty N	11,175
Kris S Pechet in trust for Weisheit B	\$ 9,750	Worthington Simm & David in trust for Salvador P	145,000
Insurance Corp of British Columbia for Weisheit B	4,535	Worthington Simm & David in trust for Sellens R	17,558
	14,285	Worthington Simm & David in trust for Vukelic D	20,176
Lucas Bowker & White in trust for Reutov D	80,000	Settlement for damage or loss to property—	
McMillan Law Office in trust for Dodge K	22,435	BC Hydro	2,400
McMillan Law Office in trust for Garami-Balmer T	256,000	Baker D	2,327
McMurphy M	5,000	Alexander Holburn & Beaudin Lane in trust for Brower Claims Canada Co Ltd	14,019
McNeney & Nenency in trust for Brooks L	\$ 50,708	Can West Claims Inc for Chiavacci M	2,142
Brooks L	13,320	Cathers M	2,550
	64,028	Clarke C	1,450
Martin & Company in trust for Olson R	17,340	Cloverleaf Kitchens & Bathrooms Inc	1,290
Mayer Dearman & Pellizzaro in trust for Lambert K	1,350	Gimli Carpentry & Concrete Ltd for Moore T	2,814
Melhuish F	4,725	Home Hardware for Tobacco R Sinclair B & McNabb A Sanderson O	3,375
Murphy McComb Witten in trust for Poon A	24,000	Kelly W	3,427
Ouellete & Palinka in trust for Barnabe D	6,000	Kuzyk & Sons Lumber Yard for Dubyk O	1,643
Phillips and Wright in trust for Akesuk A and Parr P	50,000	MacElain & Renouf in trust for Graham N	1,500
Plenert Higson in trust for Moore A	24,401	Maymont (Village of)	1,028
Poole, Althouse, Clarke, Thompson & Thomas in trust for Hamilyn M	31,500	Moore E	1,006
Poulsen & Company in trust for Ratzlaff T	27,114	Mynarski Park Recreational Centre	1,000
Presse & Mason Law Office in trust for Stewart S	5,000	Northland Home Healthcare for Cunningham P	1,798
		Periard M	2,078
		R Plus Industries Inc	50,000
		RMP Sports	2,420
		Regional Municipality of Ottawa-Carleton	3,405

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Ron Taylor Trucking	1,245	Settlement for harassment charge—	
Ryan F	2,342	Coleman Lacroix Fraser & Whitcome	
Smith D	3,679	in trust for Gustar P	45,000
Soave B	2,933	Settlement to defer legal costs as per	
Settlement for personal injury, assault,		settlement agreement—	
unlawful arrest, excess force and damages—		Dept of Justice for	\$ 1,200,000
Aginas M	8,000	McCarthy Tetreault for Mulroney B	2,006,508
Hunter Garrett Lobay in trust for Rae R	14,000		
James H Cluff in trust for Swansburg C	25,000	Claims under \$1,000 (537)	302,340
Kent-Snowsell P	11,477		6,690,783
Milner Fenerty in trust for Deangelis F	5,887		9,209,277
Murphy Battista in trust for Herman T	26,000		
Piche Law Firm in trust for Clarke V	75,000		
Regina (City of)	1,486		
Tessmer Law Offices in trust for Spanner G	4,500		
Settlement for false arrest/seizure and/or			
malicious prosecution—			
Brown F	3,800		
Thomas Engle Barrister and Solicitor in trust			
for Pelletier D	75,000		
Worthington Simm & David in trust for Juckes R	15,000		
Worthington Simm & David in trust for Vargas J L	16,642		
Settlements for physical injuries, mental stress			
and/or pain and suffering—			
Burnett Duckworth and Palmer in trust for Robinson D ...	75,000		
Cummings G	30,000		
David Stuart & Associates in trust for Kirby J	165,872		
Gillespie Renkema Burke in trust for			
Desgroseilliers R	\$ 42,500		
J A Dunlop (Dr) for Desgroseilliers R	900		
Gilespie Renkema Burke in trust for Ferguson K	5,364		
Hawkins MacMullin Barristers & Solicitors in trust			
for Dutka J	7,000		
Leigh Gower in trust for Magun F	16,500		
Maryn & Associates in trust for Billstom J	9,000		
Ostram K	2,500		
Rally C	1,825		
Raymont Chouinard & Company in trust			
for Teneychke D	6,500		
Unquart C	15,000		
Settlement for loss of income—			
Douglas B Graves in trust for Neu J	4,615		
Palmarin J	11,364		
Workers' Compensation Board for Johannessen B	15,500		
Settlement for breach of responsibility—			
Allen Dixon Bell in trust for Patterson C	78,000		
Human rights settlement—			
Brunelle B	23,870		
Loss of/injury to domestic livestock—			
O'Shea S	1,800		
Reimbursement of costs/expenses—			
Herman R	4,630		
Kennedy L	1,250		
Saskatchewan Government Insurance for Hogg A	2,821		
Security National Insurance Company	5,038		
Settlement for loss, destruction & damage			
to exhibits—			
Gloughley M & Gloughley K	5,000		
McConnan Bion O'Connor & Peterson			
in trust for Dick N	10,000		
Hamel D	3,600		
Niedermayer L & Niedermayer M	1,853		

TRANSPORT

Department

Compensation for personal injury as a result of a fall—

Hendin Hendin in trust for Chanine F	2,250
Green and Spiegel in trust for Smith S	3,000
J Warren State in trust for Meidoros T	32,613
Drumie B J	3,200
David Share Associates in trust for Puri S	2,500
Mousseau DeLuca in trust for Spoiala	6,000
Travel Flanagan and Crosby in trust for Bortolotti	19,573
Collins R	19,000
Sorrell P	10,000

Payments of compensation under the Public Service

Staff Relations Board —	
Weiler S	10,465
Magnusson J	10,465
Straszynski P	10,465
Lawless D	10,465
Baker G	8,802
Caivano J	1,522
Canadian Air Traffic Control Association	4,418
William W C	13,000
Jeffrey B	13,500

Compensation for personal injury as a result of accident with baggage turnstile—

Gropper Greenwood in trust for Rosenoer M	10,000
Compensation for personal injury as a result of a	
departmental helicopter and electrical wires—	
Smith Evans in trust for Hemphill L	55,000

Payments of compensation under the

Canadian Human Rights Act—	
Knudson P	15,000
Muller K	15,000

Compensation to lease adjustment until the transfer of the Airport —

Ottawa Air Cargo Centre Ltd	92,823
Ottawa Macdonald-Cartier Int'l Airport	55,930

Compensation for damages due to the deposit of deleterious substance —

The Clerk of the Ontario Court of Justice	140,000
Compensation for damages to private property —	
Corrent and Macri in trust for Stathis D	1,500
Waterloo Board of Education	1,084
Ipekian H	6,000
Milanovich S	1,828
Tiderman D	1,553

Compensation for damages to private aircraft —

Canadian Airlines International Ltd	2,382
Kounadis Perreault in trust for Rentumis M	6,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Northern Skies Aircraft Service, Earleton Airport	12,558	TREASURY BOARD	
Beaulieu C Ottawa Aviation Services Ltd	2,661	Secretariat	
Accident involving a Crown vehicle —		CENTRAL ADMINISTRATION OF THE PUBLIC	
Denomme A	1,791	SERVICE PROGRAM	
Malach and Fidler in trust for Vloebergs	169,510	Compensation for medical costs and or personal distress/ Canadian Human Rights Act—	
Boyne Clarke Barristers and Solicitors	30,000	Gill J	4,224
Garfield Ross Ltd	1,106	Gillett D	1,125
Stoodley D	1,691	Hauser A	1,865
Manning K	1,457	Jonk J	13,145
Personal injury on Crown land and premises—		Moore S	7,317
Keister David E in trust for Taylor D	7,000	Smart R	1,000
Fillitier J QC Barristor and Solicitors	4,000	Claims under \$1,000 (10)	5,045
Theft from company van —			33,721
Chivers W	1,100		
Compensation for damages to private boat —		VETERANS AFFAIRS	
Porter T	1,169	Department	
Compensation for expenses due to delay of contract—		VETERANS AFFAIRS PROGRAM	
Buckle B	60,615	Out-of-court settlement of employment related claims—	
Blake Cassels and Graydon in trust for Armeco Construction	760,000	Ayangma N	176,667
Compensation for settlement in relation to negligence case —		Name withheld ⁽¹⁾	7,500
W Scott Gallagher in trust for Williams L and V	7,944	Out-of-court settlement of fiduciary related claim—	
Compensation in relation to a libel case involving a former employee —		Docken and Company and Callie I W	135,000
Farden S	3,000		319,167
Claims under \$1,000 (26)	9,808	Total	55,922,786
	1,660,748		

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department		Department	
Compensation for damage to a building due to negligence— Simpson Bldg Systems	14,000	CANADIAN IDENTITY PROGRAM	
Compensation for destroyed personal property while on duty—		Settlement for harassment case—	
Dahl E	360	Burgess H	13,500
Compensation for money stolen while employee was on duty travel—		CORPORATE MANAGEMENT	
Roy P	370	SERVICES PROGRAM	
Compensation for stolen personal property while on duty—		Compensation for harassment complaints—	
Turner L	155	Lambert S	192
Compensation for theft of electronic agenda while employee was on travel status—		Payments under \$100 (2)	1,500
Durnad N	193		1,692
Loss of personal property—		PARKS CANADA PROGRAM	
Klaus A	165	Compensation for medical expenses—	
Sloik K	171	Conley C in trust for The Haynes Group of Lawyers	11,573
Interest payment on Farm Support and Adjustment Measures (FSAM II)—		Compensation for vehicle damage at Keijimkujik National Park—	
Gaudette B	4,500	Daigle S	261
Gaudette E	3,000	Creser D	327
Gaudette N	4,000	Compensation for damage of personal effects—	
The Estate of Gaudette W	3,000	Filion C	395
Negotiated settlement for personal property destroyed due to accident—		Reimbursement for incorrect information on departure estimates—	
Kenny & Murray in trust for Simpson Bldg Systems	14,000	Howell S	6,248
Negotiated settlement in relation to a grievance concerning hours of work and payment of overtime—		Compensation for broken eye glasses—	
Koke J	454	Kennedy M	270
Reimbursement of cancellation costs in order to obtain a cheaper type of transportation—		Payments under \$100 (2)	172
Senft B	170		19,246
Reimbursement of legal costs relating to a trademark challenge—		National Library	
Canadian Katahdin Sheep Association	8,766	Damages to personal manuscripts—	
Reimbursement to employee of amount recovered in error from severance package—		Savoie J	20,000
Kinzie M	10,400	Productions Celestes et Fils	35,000
Payments under \$100 (8)	435	Payment under \$100 (1)	47
	64,139		55,047
		Public Service Commission	
		Compensation for a stolen coat—	
		Hidler B	324
		Compensation for cancellation fee related to travel—	
		Slivinski L	241
			565
		Status of Women—Office of the Co-ordinator	
		Payment under \$100 (1)	6
			90,056

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION			
Department			
Compensation for loss of personal property—		Compensation for loss of personal property—	
Conrad G	109	Campagna S	200
Digiacoimo S	220	Colin Peel Surplus Ltd.	968
Tuck D	144	Dean J	248
Replacement costs for loss of Indian passports at		Lapointe S	308
Washington Embassy—		Lavigne L	262
Shah	723	Redekepp H	311
Udupa	1,437	Wedge J	175
Compensation for withdraw of complaint—		Compensation for expenses incurred by an	
Name withheld ⁽¹⁾	4,000	employee due to exceptional circumstances	
Compensation for employee settlement agreement—		as a result of relocation—	
Name withheld ⁽¹⁾	1,000	Owen T J	9,500
Compensation for damage to vehicle—		Compensation for replacement of eyeglasses—	
Tester C	253	Després P	238
Payments under \$100 (8)	209	Dionne G	195
	8,095	Hallé M	238
		Lapointe S	494
		Shore H	109
		Compensation for lost personal effects while	
		performing enforcement duties—	
		McDonald G B	315
		Redekopp H	198
		Compensation to a third party for the cost of	
		diseased fish unknowingly sold to him—	
		Livingston R	2,000
		Compensation for damages	
		done to land while replacing the light	
		on the St Michel de Bellechase line—	
		Perreault M	1,000
		Payments under \$100 (18)	1,133
			29,265
ENVIRONMENT		FOREIGN AFFAIRS AND INTERNATIONAL	
Department		TRADE	
Compensation for damage to personal property—		Department	
Pelletier S	234	Compensation for stolen passport—	
Payments under \$100 (8)	464	Dunn J	418
	698	Compensation for loss of pension—	
		Embajada De Canada in trust for Saralegui T	833
		Compensation for damages—	
		Kolokoto E	1,000
		Compensation for cancelled leave—	
		Tabet S	1,237
		Settlement of a claim as a result of an injury—	
		Charles Russel in trust for Boland M	1,658
		Compensation for medical expenses—	
		Deng Hua Da	2,000
		Compensation for loss of property—	
		David R A	10,097
		Compensation for damages to property—	
		Scandia UK Insurance in trust for English Heritage	11,201
		Compensation for travel expenses incurred—	
		Sacco L	323
			28,767
FINANCE			
Auditor General			
Hotel no show—			
Charron J	150		
Young D	115		
Premium and deductible for stolen goods—			
Charron J	775		
	1,040		
FISHERIES AND OCEANS			
Department			
Compensation for damages to personal property—			
Alexander L	836		
Fournier L	254		
Hoey G	325		
Ware D	600		
Compensation for damages to private vehicles—			
Gautreau M E	219		
Henn B J	397		
Leblanc J and Federation Insurance Ltd and			
Taylor Ford Sales Ltd	1,695		
MacNevin J G	1,861		
Compensation for damages to fishing gear and			
loss of catch—			
Hebb R	1,200		
Morash E	511		
Publicover W	752		
Quinlan C	2,723		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian International Development Agency		Insurance deductible for the theft/vandalism on a personal vehicle while on travel status—	
Compensation for an employee's inadmissibility to an insurance plan—		Eisan R.	100
Couture A.	40,000	Compensation for damaged clothing—	
Unfinished assignment—		Organ K.	250
Arbour N A.	12,000	Robothan N.	200
Waiver of shelter cost—		Damage to motor vehicle—	
Piggott C.	3,214	Grant Motors Ltd for Dicks A.	270
Legal fees—		Compensation for lost wages—	
Talla D M.	127	Campbell C.	4,906
Payment under \$100 (1)	70	Compensation for damage to a vehicle—	
	55,411	Higgins T.	1,299
	84,178	Compensation for loss of personal items—	
		Jewers C D.	982
HEALTH		Payments issued for 3 days of non-paid leave at Christmas to employees who transferred to the Province under Labour Markets Development Agreement—	
Department		Anderson L.	370
Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards — (TB 813738 and TB 821428) (91 payments)	2,730,000	Bodaly M.	328
Compensation for damage to a vehicle—		Boudreau A.	438
Lortie C.	412	Brine D.	350
Compensation for damage to employee's personal effects—		Chevarie M.	328
Allen E.	1,500	Christian P.	438
Laflamme L.	695	Collette M.	327
Payments under \$100 (5)	279	Collins S.	438
	2,732,886	Cormier P.	516
		Doucet A.	438
		Duffy W.	327
HUMAN RESOURCES DEVELOPMENT		Fairweather J.	520
CORPORATE SERVICES PROGRAM		Foster G.	618
Theft of camera used for presentation—		Francoeur P.	297
Anala S.	250	Godin G.	437
Theft of coat and personal effects—		Goodwin D.	328
Fulton B.	308	Guay J.	404
Theft of briefcase—		Hastey E.	328
Martindale A.	175	Jones V.	327
Client compensated for missing monies for overpayment—		Kierstead-Shanks B.	618
Seaman D.	150	Kinsella C.	328
Compensation for stolen luggage while on travel status—		Lanteigne C.	327
Larose M.	1,391	Lavoie P.	327
Compensation for damage to frames for glasses—		Lawson D.	328
Romanuk S.	105	Lebouthillier P.	327
Compensation for medical expenses—		Leger D.	520
Figura L.	112	Lemaire M.	328
Payments under \$100 (5)	291	MacKinnon L.	437
	2,782	MacNeil B.	327
		Meehan D.	328
		Morrison J.	437
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		Parent M.	327
Refunds issued due to phantom Records of Employment—		Richard J.	520
Budgell G.	270	Robichaud C.	298
Coffin C.	315	Robichaud L.	328
Dean F.	225	Robichaud L.	297
Dyson R.	243	Roussel G.	438
Mills M.	102	Roy C.	327
Randell W.	144	Savoie P.	612
Stround C.	450	Steward J.	312
Williams S.	384	Talbot R.	437
		Thériault C.	328
		Vautour M.	438
		Violette M.	438

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Walker G	475	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Walker S	438	Department	
Refund of overpayment—		INDIAN AND INUIT AFFAIRS PROGRAM	
Dufresne R	194	Replacement of topcoat at Government House	
Compensation for repair of personal vehicle		while on government business—	
used in the relocation of equipment to		Hanna W	267
temporary office during ice storm—		Damage to servant's effects—	
Robert C	162	Hines H	270
Compensation for expenses incurred		Martin G A	237
due to management decision to end		Payments under \$100 (6)	215
work-at-home positions—			989
Thierein L	300	NORTHERN AFFAIRS PROGRAM	
Compensation to refund overpayment		Vehicle collision involving a Regional	
of employment insurance—		Director General and an employee—	
Whissel P	828	Hearn K	467
Compensation for phantom Record			1,456
of Employment problem—			
Bee W	442	INDUSTRY	
Boyce D	163	Department	
Coaten I	100	Compensation for damage to a vehicle—	
Jewell B	196	Fielding J	315
Oro R	196	Compensation for delayed baggage	
Zawada H	132	arrival during a trip—	
Payment to British Columbia for		Freed J	112
Canada Assistance Plan		Compensation for replacement of personal clothing—	
TB Decision 825222—		Excel Human Resources in trust for Hodgins C	160
Ministry of Finance and Corporate Relations BC	26,600,000	Excel Human Resources in trust for Rees K	260
Compensation for breach of natural justice—		Compensation for union dues arrears owed—	
Dairn Owen S	250	Association of Public Service Financial	
Compensation for late cancellation of contract—		Administrators—Gélinas A	431
Nate's Delicatessen Inc.	900	Compensation for loss of luggage—	
Legal fee—		Vassilios M	242
Public Service Alliance	2,664	Payments under \$100 (11)	434
Settlement of civil suit—			1,954
Name withheld ⁽¹⁾	66,000	Atlantic Canada Opportunities Agency	
Reimbursement for student's LAN—		Refund of overcharged interest accruals—	
Kingsbury S	400	Wall F D	1,472
Compensation for incorrect		Darlington C	322
overpayment recoupment—		Mahle K	1,400
Daley KJ	102	Arsenault A & V	57
Payments under \$100 (26)	1,204	Nicholson C	1,330
	26,702,575	PEI Gourmet Mushrooms Ltd	524
INCOME SECURITY PROGRAM		Stolen property while on government business travel—	
Compensation for incorrect		Purchase T	38
advice/information by the Compensation		Chiasson M A	50
and Benefits unit relative to termination—		Compensation for damaged vehicle—	
Kalen S	10,000	Shooner C	567
Compensation for medical expenses—		National Bank of Canada (for payment to AVIS)	250
Halbert B	392	Compensation from lost wages and personal injuries—	
Payments under \$100 (4)	299	Steeves J	160
	10,691		6,170
	26,716,048		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian Space Agency		Gendron D	240
Payment under \$100 (1)	54	Giamel L	225
Statistics Canada		Hamill J C	180
Payments under \$100 (6)	354	Henderson J	111
	8,532	Home G	241
		Hunter S	135
JUSTICE		Jean Marc Darsigny TV Inc & Roger Landry	216
Department		Lamonde D	135
Garishment (procedural errors)—		Lamotte J	160
Mahar M	1,040	Lefebvre D	125
Holman B	1,464	Lehoux F	125
MacCrae	254	Martel M	120
Compensation for salary & medical expenses due to illness—		Saint-Clet Municipality	573
McReary C in trust for Goreham M	5,449	Nguyen N	610
Payment for costs incurred in relation to witness protection—		Pelletier A	170
Calgary City Police	10,000	Proteau J L	500
Compensation for damage to personal effects—		Publicover J	299
Leduc G	185	Quan J	395
	18,392	Roberge J	200
Canadian Human Rights Commission		Rohrbach H	125
Purchase of a wheelchair for an employee in order to pursue his duties for the Commission—		Savard M	180
Maison André Viger Inc for De Césaire M	1,016	Tellier J	185
Supreme Court of Canada		Weekes G	358
Replacement of suit—		Compensation for loss of personal property—	
Roy Y	594	Baily J	108
Tax Court of Canada		Blanchard L	477
Compensation for damage to clothing—		Cardinal W H	132
Sarchuk Hon Judge	1,000	Gillis C	203
Payment under \$100 (1)	95	Gourlay F	135
	1,095	Guilbault R J R	1,883
	21,097	Jarrett R J	196
		Kaniak L	117
NATIONAL DEFENCE		Knowlton C	377
Department		Kormos L	167
Compensation for damages to personal property—		Lafervee J	345
Arsenault R	155	Langevin M	58,908
Audette J S	117	Leger P A	407
Bolduc M	272	Lentz C D	413
Bourgeault N	250	Lummers L G	135
Briand M	126	Mala B	118
Chalifour S	500	Proulx R	624
Chapman P	354	Rhyndress B M	3,489
Christensen G C	425	Robinson N	450
Cote A	19,834	Satalic A A	293
Cote L	120	Smith E	4,335
Cote R	41,918	Stevenson A	440
Daigle M	260	Singh C	321
Dawe R	189	Wedd D	319
Denson T J	199	Zybring C	494
Desjardins B	100	Financial Compensation—	
DM Securite & Alarme and Roger Landry	623	Belkosky P	164
Dubois M	180	Bernier J J R S	159
Francoeur S	216	Broughton A	253
Gagnon R	240	Dr Sandra West re: Mayo B C	2,937
Gagnon S	333	Emlaw S	250
Gallagher D	211	Fleurant Y	202
		Gilbert K	185
		Gosselin M	231
		Greentree A	236
		Growing Strathy & Henderson re: Amdo Road Landfill site	321
		Halpenny D	220
		Keyes W	735

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Kewen Environmental Ltd	258	Compensation for damage to motor vehicles—	
Leblanc & Royal Telcom	1,175	Charbonneau T.	234
Mackay D.	512	Dolene M.	419
MacKinnon G R.	119	Jerron B.	100
Ontario Ministry of Natural Resources	3,451	Simons F.	216
Payne L D.	2,500	Tivy B.	559
Peters F J.	252	Compensation of bank service charges—	
Popovich M J.	934	Sheehan D.	101
Provincial Treasurer Province of Manitoba	1,250,000	Compensation for legal fees—	
Radford K C.	130	El-Masry E.	271
Rettie M.	1,434	Compensation for medical insurance costs—	
Sieu A.	341	St Laurent L.	117
Stout R.	250	Compensation for grievance settlement—	
Taylor A.	179	Name withheld ⁽¹⁾	2,000
Thomson R J.	24,366	Compensation for lost deposit—	
Valois J.	173	Grzesiowski R.	1,260
Vickery S.	404	Compensation for malfeasance on the part of an employee—	
Wawanesa Mutual Insurance	9,637	Laing V.	500
Young B.	4,487	Payments under \$100 (77)	4,607
Payments under \$100 (49)	2,754		15,751
	1,456,365		

NATIONAL REVENUE

Compensation for damaged clothing and personal effects—	
Anderson L.	130
Beauchamp S.	147
Bélanger M.	194
Chartrand J.	160
Cyr M.	100
Désilets R.	100
Essiambre L.	106
Jarvin C.	399
Lefebvre N.	113
MacGillivray I.	108
Mackenzie N.	110
Martin S.	173
Nagus A.	500
Ransome R.	120
Rheault P.	115
Thompson J.	182
Compensation for lost/stolen personal effects—	
Orieux M.	170
Compensation to taxpayer as a result	
of incorrect information—	
Renouf T.	120
Compensation for cancellation of trip as a result	
of operational requirements—	
Carroll N.	161
McLay T.	545
Sarumi L.	496
Compensation for travel costs	
as a result of ice storm—	
Surprenant A.	995
Compensation for parking	
as a result of relocation—	
Barr J.	123

NATURAL RESOURCES

Department

Compensation for Alberta Health Care expenses—	
Lipinski D H.	189
Compensation for damages to a vehicle—	
Drouin Y.	449
Compensation for damages to eye glasses—	
Hicks T.	248
Compensation for damages to personal clothing—	
Contestabile E.	182
Compensation for the loss of personal items—	
Martin J T.	789
Payments under \$100 (6)	233
	2,090

PRIVY COUNCIL

Department

Compensation for damaged	
clothing while on duty—	
Boucher J.	184
Compensation for funeral expenses—	
La Fabrique de Saint-Bernard.	6,880
Saint-Bernard Municipality	12,356
	19,420

Canadian Transportation Accident Investigation and
Safety Board

Compensation for damage to clothing—	
Van Gogh K.	54
Compensation for damage to eye glasses—	
Riggs C.	649
	703

Chief Electoral Officer

Damage to fuel tank while enumerating—	
Esch K.	350
	20,473

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES		Compensation for damage to contractor's vehicle—	
Department		Sunset Plumbing & Heating Ltd	523
SUPPLY AND SERVICES PROGRAM		Compensation for damage to a private citizen's vehicle—	
Compensation for late processing of payment—		Harvey T	100
Mathieu G	184	Payments under \$100 (58)	2,858
Payment under \$100 (1)	48		21,295
	232		
SOLICITOR GENERAL		National Parole Board	
Correctional Service		Payment for a rent deposit made prior to being ordered	
Compensation for employee's personal effects lost		into Statutory Release Residency—	
or damaged while on duty—		Taylor N	550
Berar J	148	Royal Canadian Mounted Police	
Brown B	256	Authority—PC 1991-8/1695	
Budget Car Rental for MacInnes P	150	Damage to glasses or contacts—	
Collins S	1,988	Arbour J	151
Desrochers H	104	Beauregard J A C C	175
Dickson A	250	Bohlsen B	160
Dumaine C	143	Chaulk R T	198
Goyette A	316	Cousineau M	107
Hartley L	115	Elhatton S	368
Henriques M	333	Fleet B	239
Kennedy L	100	Forrest W	128
Lagrandeur D	150	Francis R	296
Lajeunesse L	368	Gibbons D	159
Lalonde M	208	Hébert J	212
Leigh R	138	Kramer E	150
Lilly R	1,698	L'Abbé A	160
Lilly R	350	Legault J	216
McKenzie G	1,080	McCarthy M	100
McKenzie G	746	Schmaltz M A	132
Mitsh M	128	Stoner R	185
Ouellette D	195	Welcher J	166
Paquet S	300	Woods L	138
Penny A	250	Damage to personal apparel/effects—	
Phillips F	144	Anderson W J	362
Pigeon S	217	Arbez D M	256
Quesnel M	331	Arseneau B	236
Roberge G	335	Attew D A	236
Sacrey O	168	Beck R J	454
Sauriol G	349	Benoit G	349
Senior D	540	Burt D C	298
Soosay V	328	Cebryk D M	165
Staley L	615	Dekok H	560
Stitt D	199	Del Zoppo A	193
Thibault J	375	Giczi J	249
Tooley P	254	Gladue F	151
Tucker M W	270	Guilcher T	445
Waller R	195	Hopwood-Jones B	999
Watson K	104	Hundt R	141
Weatherhead-McCoy S	107	Killaly L	137
West Auto Body Ltd for MacInnes P	2,381	Labonté C	107
White T	888	Lake G M	551
Settlement agreement on loss of wages—		Lamontagne Y J	377
Gilfillan G	500	Martel R	247
		Notley R W	190
		Pelletier J	189
		Pepin L	140

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Powell R S	380	Lindsay & Associates	456
Rideout W	194	Lukca M	100
Rochette P	465	Stagg Marks & Mills in trust for Parsons S	1,270
Rupa S	100	Sullivan S	472
Sangster M	212	Travis F	110
Stuart L E	153	Turner G & Turner J	4,145
Thandi M	208	Turner L	858
Damage to personal/private property—		Wearmouth D	157
April C	119	Loss of income/money—	
Boreal Art and Framing for Beaulieu M F	110	Mike Stairs General Contracting Ltd	8,000
Cunneyworth W	561	Compensation for expenses/wages—	
Dave Miller Trucking (1977) Ltd for Musgrove P	280	Wearmouth D J	322
Devigne M	170	Negotiated settlement—Professional services—	
Drisdelle J	283	Urquhart S D & Urquhart C A	4,348
École de la Découverte-St Sauveur	1,046	Negotiate retirement settlement—	
Foot H	161	Taker E	25,000
Francoeur R	545	Negotiated settlement—Alternate dispute resolution—	
Franey J	305	Aulie R	3,145
Gagnon B	453	Balak G	5,850
Gourley C	464	Birthwistle P	25,000
Hira S	250	Donison J	25,000
Hoeg D	142	Dubeau P	60,000
Johnston M	2,000	Fritz J	800
Kamloops House Doctor	455	Hart T	1,027
Kedlac T	217	Hepner R	1,507
Litwinski J	250	Huddle B	6,475
Lucas E	322	Koscielny B	16,280
Luigi's Contracting	412	Lemieux J	10,000
MacEachern T	666	McCool J (P10-1257-S1365)	25,000
MacKenzie Place Hi-Rise	232	McKay A	25,000
Magnum Glass & Door	339	McKellar N	8,800
McNamara J	168	Nesrallah B	25,000
Mel-City Sales (1979) Ltd	469	Paizen C	3,400
Naegha Zhia Inc for McArthur D	243	Poitra G	985
Nardini G	107	Popik W	8,625
Nordegg Fire Department	316	Raven Allen Cameron & Ballantyne for Savoie M T	1,360
Norman R	300	Raymond C	20,165
Nyland G	167	Riou J	30,000
Precious Blood Perish	117	Savoie M T	20,000
Quach K	283	Statnyk M S	54,110
Saganski P	105	Card J	40,478
Smith G	3,741	Dubeau P	10,000
Terrillon C	533	Harris B	25,000
Veilleux G	531	Ross K	39,604
White-Kaps Motel & Camping	238	Wells A	99,072
Damage to personal vehicle—		Names withheld (11 cases) ⁽¹⁾	373,470
Gilbert J	802	Negotiated discharge settlement—	
Guy L	1,426	Cowan G	40,040
Hamelin D	925	Inkster O	11,360
Kingston H & RW Kelly & Sons Ltd	100	Ladouceur K	5,040
Li H	100	Settlement for retirement allowance—	
Quesnel M	528	Sheehy V	16,836
Wasylenki M	421	Settlement for harassment charge—	
Reimbursement of costs/expenses—		Ackroyd Piasta Roth & Day in trust for Leach G	2,000
Dauncey E	110	Payments under \$100 (200)	15,896
Eagle Creek Motor Products Ltd for Faprise C	700		1,136,781
Easton D	594		1,158,626
Hawkins B	228		

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
TRANSPORT		VETERANS AFFAIRS	
Department		Department	
Personal injury due to		VETERANS AFFAIRS PROGRAM	
fall on escalator—		Compensation for damage to vehicle—	
Fewer D	207	Pieroway K	116
Reimbursement of expenses incurred while on travel status—		Rai K	183
Gilligan B	104	Compensation for damage to clothing and personal effects—	
Compensation for settlements of Supplementary Death		Fogarty D	315
Benefit coverage—		Hill-Smid D	2,484
Estate of Andoney D	156,250	Manovich A	712
Estate of Szkopiec J	86,500	Tandon U	250
Estate of Dabideen R T	106,000	Wall F	196
Estate of Melanson E T	156,250	Zulauf S	185
Estate of Morey J R	149,250	Compensation for damages to eyeglasses—	
Estate of Thomas S J R	128,000	Grant A	281
Estate of Pfinder J	66,500	Anczurowski J	293
Compensation for grievance settlement—		Farah E	180
Sitter R	1,578	Gaudin F	220
Compensation for settlement of harassment complaints—		Lerou Y	130
Names withheld (5 claims) ⁽¹⁾	24,516	Compensation for damage to luggage—	
Payment of compensation under the		Gregory R	103
<i>Canadian Human Rights Act</i> —		Smith J	101
Buchan M	2,000	Compensation for costs related to	
Settlement for lost wages during		conveyance of title—	
a harassment investigation—		Alexander Y	1,973
Cullen L	826	Payments under \$100 (9)	513
Compensation for misinterpretation of the guaranteed			8,235
home sale program—			
Ouellet C	20,000	Total	33,342,490
Payments under \$100 (6)	247		
	898,228		

TREASURY BOARD

Secretariat

CENTRAL ADMINISTRATION OF THE PUBLIC
SERVICE PROGRAM

Evaluation of the Government of Canada

Workplace Charitable Campaign—

United Way Ottawa-Carleton 25,000

⁽¹⁾ Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department		Department	
<i>Authority—Court of Queen's Bench of Alberta</i>		INDIAN AND INUIT AFFAIRS PROGRAM	
9401-12626		<i>Authority—Federal Court Award T-1878-90</i>	
Settlement reached under a judicial mediation—		Compensation for encroachment on surrendered land—	
MacLeod, Dixon in trust for Larter Feeders Ltd	85,000	Snarch and Allen in trust for Semiahmoo Indian Band	3,100,000
		<i>Authority—Federal Court Award T-4178-78</i>	
CITIZENSHIP AND IMMIGRATION		Payment of damages for breach of fiduciary	
Department		duty with respect to mineral rights	
<i>Authority—Federal Court of Appeal Award A-373-89</i>		in Indian Reserve 172—	
Legal cost—		Ratcliffe & Company in trust for Blueberry River	
Lerner & Associates, Barristers & Solicitors in trust		Indian Band and the Doig River Indian Band	147,000,000
for Medawi V L	2,264	<i>Authority—Federal Court Award T-1678-88</i>	
<i>Authority—Federal Court of Canada Trial Division</i>		Whether contracted out employees are Public	
IMM-2761-96		Servants—	
Legal cost—		Payment of salary and benefits	
Ogunfowora O P	750	Thomas, W C & Peguis Band	103,013
<i>Authority—Federal Court of Canada Trial Division</i>			150,203,013
IMM-4509-97			
Compensation for unnecessary inconvenience and expense		INDUSTRY	
toward an applicant and his counsel—		Department	
Ferguson, Barnwell in trust for Cassells J H	400	<i>Authority—Quebec Provincial Court Award</i>	
	3,414	500-5-29860-978	
Immigration and Refugee Board		Compensation for damages to reputation—	
of Canada		Marois C & Gaumond L	125,000
<i>Authority—Province of Quebec Award 127,643.02</i>			
Payment of damages for		JUSTICE	
non-reappointment—		Department	
Cain Lamarre Wells in trust for Fleury J-V	20,000	<i>Authority—Ontario Provincial Court 5252/94</i>	
	23,414	Payment made due to unnecessary mistrial, abuse of process	
		motion granted to the defense—	
FISHERIES AND OCEANS		Skurka & Pringle in trust for Ahmad J	6,000
Department		<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court Award T-168-92</i>		Payment made because of a trial delay—	
Compensation for cancellation of Seal Licence—		Pinkofsky, Lockyer in trust for Wilson-Chanderloo C.	1,000
Hennebury M W in trust for Puddister Trading	82,216	<i>Authority—Federal Court Award A-250-97</i>	
		Motion for Appeal was dismissed—	
HUMAN RESOURCES DEVELOPMENT		Cappellani S	500
Department			7,500
CORPORATE SERVICES PROGRAM		Canadian Human Rights Commission	
<i>Authority—Federal Court Award T-1944-96</i>		<i>Authority—Federal Court Award T-2765-96</i>	
Legal cost—		Payments following a judicial review—	
Munro J	500	Zundel E	1,750
INCOME SECURITY PROGRAM			9,250
<i>Authority—Federal Court Award T-1977-94</i>			
Legal cost—			
Lavigne R	1,056		
	1,556		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE		A-647-96	
Department		Duncan & Craig	
<i>Authority—Provincial Court Award Queen's Bench</i>		Penner, Brent	1,488
<i>New Brunswick #F/C/530/94</i>		A-896-96	
Cost awarded with respect to a motor vehicle accident—		Felesky, Flynn in trust	
Ashfield Dewitt Leblanc & Yerxa Barristers & Solicitors		Canada Safeway Limited	2,304
in trust for King S & King W	330,075	T-550-90	
<i>Authority—Supreme Court of British Columbia</i>		Felesky, Flynn	
<i>84161.026</i>		Kuhn, Walter	1,918
Cost awarded with respect to a motor vehicle accident—		T-2386-83	
Crease Harman in trust for Penn L.	81,691	Felesky Flynn	
	<u>411,766</u>	R & W Such Holdings Ltd.	4,785
		T-548-90	
NATIONAL REVENUE		Felesky, Flynn in trust	
<i>Authority—Alberta Provincial Court</i>		Weedon, Michael G	3,000
<i>8803-8312</i>		T-2896-89; T-3322-90; T-3323-90	
Thorsteinssons in trust		A-475-94; A-476-94; A-477-94	
Bourbonnais, Roger M	4,149	Fraser & Beatty	
<i>Authority—Ontario Provincial Court</i>		Fibreco Pulp Inc.	90,091
<i>92227/95</i>		T-461-88; A-243-93	
Nellegan & Power in trust		Fraser & Beatty in trust	
QL Systems Ltd.	10,166	Stevenson & Hunt.	30,000
<i>Authority—Saskatchewan Provincial Court</i>		A-361-93	
<i>CA-2473</i>		Giesbrecht, Griffin & Funk	
Deloitte & Touche		Lao, Vincent	9,981
Williston Wildcatters Oil Corporation	883	T-4829-81; T-983-85	
<i>Authority—Federal Court of Canada</i>		Goodman, Phillips & Vineberg in trust	
A-15-94		Canadian Reynolds Metals Company Limited	53,018
Armstrong, Nikolich		T-434-90	
Dale, Bernard & Peter	4,662	Hutchins, Soroka & Dionne in trust	
T-703-90; T-704-90		Grand Chief Michael Mitchell.	293,992
Bennett, Jones, Verchere		A-192-96	
Suncor Inc	4,198	Joli-Coeur, Lacasse, Lemieux, Simard, St-Pierre	
T-2249-90; T-2252-90		Crete, Jean-Gilles	5,869
Berg, Kennedy, Cleaver, Broad		T-2869-92	
HRGA, Richard G (et al)	7,408	Lapointe, Rosenstein in trust	
A-592-94		Tom Baird & Associates Ltd	4,407
Bull Housser & Tupper in trust		A-88-95 to A-93-95	
Highland Foundry Ltd.	1,249	Lawson, Lundell, Lawson & McIntosh in trust	
T-1582-89, A-57-93		Brill, Richard (et al)	11,622
Chalker, Green & Rowe in trust		V02712	
Hickman Motors Limited	25,000	Longley, Blair T	3,929
A-486-93; T-1879-91		T-3480-90	
Channan, K K		Lucas, Bowker & White	
Carlile, Grace M	22,021	Pardee Equipment Limited	1,561
A-392-91		A-262-95	
Davis & Company		McCarthy, Tétrault in trust	
Greenway, W Mack	8,151	Nassau Walnut Investments Inc.	1,596
T-2420-85, T-532-89, T-533-89, T2520-88		T-2405-88	
A-464-93, A-445-93, A-444-93, A-607-94		McMillan Binch in trust	
Desjardins, Ducharme, Stein, Monast in trust		Templeton, Charles B	1,642
National Bank of Canada	31,930	T-335-89	
A-52-97		Melnik & Company	
Desjardins, Ducharme, Stein, Monast		Toma, Andrew R.	3,931
Seguin, Marc	13,407	A-866-96	
		Michael Kaylor in trust	
		Tom Baird & Associates.	2,546

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
A-641-96; A-642-96		92-462(IT)/G to 92-465(IT); 92-488;	
Normand Carrière in trust		92-574 & '92-575(IT)/G '92-472(IT)/I & 92-595(IT)/I	
Sabourin, Madeleine	125	Basman, Smith in trust	
Lacroix, Manon	125	Goland, Borukh (et al.)	4,300
A-568-96		97-535(IT)/I	
Osler, Hoskin & Harcourt in trust		Baudoux, Gary A	50
McNabb Family Trust	1,050	93-1955(IT)/G, 93-1964(IT)/G, 93-1953(IT)/G	
T-1947-86		Beach, Hepburn in trust	
Parlee, McLaws in trust		Hepburn, Lyle R (et al)	4,949
Oro Del Norte, S A	60,500	94-2189(IT)/G	
T-3122-92		Beach, Hepburn in trust	
Phillips, Donald	796	Luciano, Carmelo	3,933
A-423-96		97-63; 97-64; 97-66; 97-70; 97-60(IT)/G	
Scott & Aylen in trust		Bennett, Jones, Verchere in trust	
Fraser, Alan R	11,647	Novartis Limited.	500
A-52-97		95-1749(IT)/G	
Seguin, Marc	159	Berge & Company	
A-588-96		Rogers, Barbara J	3,696
Taylor McCaffrey in trust		94-3118(IT)/G; 94-3119(IT)/G	
Sontag, Kenneth N	1,000	Blois, Nickerson & Bryson in trust	
A-147-97; A-178-97; A-205-97		Badik, Chater (et al)	1,930
Thorsteinssons in trust		95-1080(IT)/G, 95-1078(IT)/G	
Global Communications	7,465	Brans, Lehun, Baldwin in trust	
A-623-96		Anderson, John & Joann	1,950
Thorsteinssons		95-2293(IT)/G	
Larsson, Lars Eric	21,785	Brouillette, Charpentier, Fournier, Dozois, Fortin	
A-651-96		Lecompte, Léo	1,350
Thorsteinssons		96-1698(IT)/I	
Mastri, Michael & June	42,309	Brown, Neil	300
T-1288-92		92-264(IT)/G	
Tremblay, Bois Mignault & Lemay		Bull Housser & Tupper in trust	
Mercier, Marcelle	51,845	Highland Foundry Ltd	3,197
Authority—Tax Court of Canada awards and court		95-2202(IT)/G, 95-2208(IT)/G	
costs with respect to the Income Tax Act		Bull, Housser & Tupper in trust	
Authority—Awards:		Hughes Homes Inc (et al)	3,887
95-3056(IT)/G		95-1074(IT)/G, 95-1075(IT)/G	
Aikins, MacAulay & Thorvaldson		Cassels, Brock & Blackwell	
Kornberg, Lela	3,129	Fraser, Diana C	1,741
97-1344(IT)/I		Fraser, Norma C	1,741
Alarie, Legault, Beauchemin, Paquin, Jobin & Brisson		94-2924(IT)/G	
Tardif, Claude	700	Cassels, Brock & Blackwell in trust	
96-1183(IT)/I		Hassanali, Estate of Count Sajan	9,020
Ali, Faiyas	50	94-918(IT)/G	
96-2368(IT)/I		Code, Hunter, Wittmann	
Andrea, Solomos in trust		APL Oil and Gas Ltd	2,715
Bakopoulos, Elias	870	96-1337(GST)/G	
92-2503(IT)/G, 92-1725(IT)/G		Craig J. Wilson in trust	
Armstrong, Nikolich		Arcari, Luciano	400
Dale, Bernard & Peter	14,853	96-1778(IT)/I	
97-405(IT)/I		Cuelenare, Hunter, Miller in trust	
Arnold, Richard W	100	Bassendowski, Melford	1,150
97-1294(GST)/I		93-2745(IT)/G; 93-2744(IT)/G	
Balicki, Arnold L	125	Daley, Black & Moreira in trust	
92-405(IT)/G; 92-404(IT)/G		Aylward, Ronald & Dorothy	6,443
Barr, Wensel, Nesbitt, Reeson in trust		96-665(IT)/G, 96-666(IT)/G	
Minde, Helen & James	2,428	Daley, Black & Moreira in trust	
		Endres, Henry & Louise	5,600

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
95-150(IT)G		94-3171(IT)G, 94-3172(IT)G	
Daley, Black & Moreira in trust		Foger, Rubino in trust	
Mihelakos, James	1,300	Dhillon, Mukhtiar Singh & Grewal, Rajinder Singh	4,479
94-2532(IT)I, 94-2531(IT)I		95-2849(IT)G, 95-2853(IT)G	
Daley, Black & Moreira		Foger, Rubino	
Rowe, Robert J B & Carolyn	1,500	Weber, Robert & Patricia	2,443
97-445(IT)I		94-2562(IT)G	
Daley, Black & Moreira in trust		Fontaine, Desy & Associates	
Williams, Shelley	500	Tanguay, Brigitte	1,233
96-174(IT)G		95-3664(IT)G	
David J Thrasher in trust		Fraser & Beatty in trust	
Advanced Agriculture Testing Inc	1,600	Myers, James D	4,498
96-3730(IT)I		95-1345(IT)G	
Dawson, Donald	38	Gamble & Garbe in trust	
92-1274(IT)G		Deuce Holdings Limited	5,489
DeBlois et Associates		96-730(IT)I	
Boulangerie St-Augustin Inc	6,023	Ganski, Ewa	650
96-1237(IT)I		96-729(IT)I	
Després, Perreault		Ganski, Jerzy	150
Gervais, Denis	650	93-3271(IT)G	
96-1017(IT)I		Genest, Murray, Desbrisay, Lamek in trust	
Dixon, Mark C	1,815	Freedman Holdings Inc	3,738
96-2410(IT)I		93-802(IT)G	
Ellis, James Douglas	255	Gilvesy Enterprises Inc	6,743
96-1469(IT)G; 96-1471(IT)G; 96-1472(IT)G		95-1748(IT)G	
Elman, Kuna in trust		Goodman and Carr	
Lawrence, Jon (et al.)	7,647	Carlson, Orjan	2,664
96-3331(IT)I		96-2265(IT)I	
Evelyn R Schusheim in trust		Green, George	650
Geotech Contracting Ltd.	650	95-1260(IT)I; 95-2954(IT)I; 95-1261(IT)I; 95-2931(IT)I	
95-3810(IT)G		Harradence, Longworth, Logue & Harradence	
Felesky, Flynn in trust		Bloski, Gloria	700
Banff Lifts Ltd.	3,810	Bloski, Metro	1,300
96-1454(IT)G		93-717(IT)G	
Felesky, Flynn		Hanson, Hashey	
Boston, Dale	2,305	King Rentals Limited	3,181
95-2711(IT)G		96-4149(IT)I	
Felesky, Flynn in trust		Haymour, Keohane in trust	
Bouvy Exports Calgary Ltd.	3,550	Gammage, Robert Keith	500
96-961(IT)G		95-45(IT)G	
Felesky, Flynn in trust		Hickson, Martin, Blanchard	
Canada Safeway Limited	1,448	1229-1605 Quebec Inc.	5,100
96-245(IT)G		95-2979(IT)G	
Felesky, Flynn		James N Aitchison	
Erickson, Lloyd	1,150	Milton, Clifford A.	1,546
94-109(IT)G		96-903(IT)I; 96-910(IT)I	
Felesky, Flynn		Joli-Coeur, Lacasse, Lemieux, Simard, St-Pierre	
Flexi-Coil Ltd.	11,026	Denis Beaumier Ltee (et al.)	653
96-1377(IT)I		96-1786(IT)G	
Felesky, Flynn in trust		Jones, Emery & Company	
Mullie, Felix M	650	Lamla, Herbert Ewald	2,550
96-4060(IT)I		97-2565(IT)G	
Felesky, Flynn in trust		Jones, Emery, Hargreaves, Swan & Hall	
Sadler, William Douglas	1,057	Tourinvest Company Limited	400

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
97-403(IT)/I		96-3907(IT)/I	
Joseph, Anthony R	650	Ménard, Mageau, Valiquette	
96-607(IT)/I		Jolicoeur, Bernard	977
Kenneth R Hauser Law Corporation in trust		95-2624(IT)/G	
Quesnel & District Minor Hockey	1,340	Ménard, Mageau, Valiquette in trust	
95-2970(IT)/G		Les Placements Niod Inc	2,856
King, Arthur W	1,531	96-895(IT)/I; 96-896(IT)/I	
92-731(IT)/G		Michael Housley in trust	
Koskie, Minsky in trust		Howard, Ian & Davis, Dale	500
Tordale Developments Limited	6,944	96-538(IT)/G	
96-4055(IT)/I		Michael J Beninger in trust	
Ladner Downs in trust		Jones, Robert K	1,350
Barker, Robert K	812	95-1246(IT)/G	
94-3173(IT)/I		Michael J Beninger Law Corporation	
Lang, Michener in trust		Denthor Developments Ltd	1,736
Hrab, Michael	1,250	94-747(IT)/G	
94-2311(GST)/G		Milner, Fenerty in trust	
Lawson, Lundell in trust		Krasych, Raymond D	3,245
City University	3,903	96-460(IT)/I; 96-459(IT)/I	
96-3715(IT)/I		Monk, Goodwin in trust	
MacIntosh, MacDonnell & MacDonald in trust		Chartrand, Lorraine	350
Sponagle, Barry	931	Chartrand, Larry	650
96-4584(IT)/I		94-2087(IT)/G	
MacPherson, Leslie & Tyerman		Morgan, Lilian Mary	425
Beukers Agro Services Ltd	500	95-2267(IT)/I	
97-593(IT)/I		Munro, Linda	482
MacPherson, Leslie & Tyerman		95-183(IT)/I	
Ukrainetz, Jack	500	Myles, Gordon H	337
93-417(IT)/G		96-1393(IT)/G	
McCarthy, Tétrault in trust		Noel, O'Neill & Urquhart in trust	
Nassau Walnut Investments Inc	2,200	Robichaud, Roger	3,990
95-30(IT)/G		94-990(IT)/G	
McDonald & Hayden in trust		Ogilvy, Renault	
Satin Finish Hardwood Flooring (Ontario) Limited	20,042	Consoltex Inc	17,361
94-2911(IT)/G		92-1697(IT)/G	
McDonald & Hayden		Ogilvy, Renault in trust	
Taylor, Leonard	1,600	Paquet, Louis	2,779
95-3661(IT)/G; 95-3660(IT)/G		89-1182(IT)/O	
McDonald, Ross in trust		Ornes, William J	263
Cameron, John & Johnstone, John	1,800	94-1119(IT)/G	
91-786(IT)/I		Osler, Hoskin & Harcourt	
McDougall, Ready		Glenex Industries Inc	75,000
Sokwaypnace, Charles	171	96-34(IT)/G	
91-2298(IT)/G		Osler, Hoskin & Harcourt	
McKinnon Carstairs		Noble, Herbert B	650
Anderson, Estate of Merle	5,572	94-1755(GST)/G	
94-2839(IT)/I		Oxford Frozen Foods Limited	1,914
McNamara, Pizzale in trust		96-4527(IT)/I	
Henderson C, Richard W	708	Patterson, Palmer, Hunt, Murphy in trust	
94-2777(IT)/G		Jardine, Brian	700
Mellor and Anderson		95-779(IT)/G	
Jordan, Albert Lorne	7,973	Parlee McLaws in trust	
94-174(IT)/G		Molstad Development	3,836
Ménard, Mageau, Valiquette in trust			
Administration Gilles Leclair Inc	3,631		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-3592(IT)/I		96-688(IT)G, 96-851(IT)G, 95-4162(IT)G, 95-4164(IT)G	
Priel, Stevenson, Hood & Thornton		Singleton Murphy in trust	
Watt, Dorla M	575	Smith, Dale; Perry, Toby; Kelley, Stanley W.;	
94-2176(IT)G		Smith, Clare	1,641
Quain, Dioguardi in trust		93-1228(IT)G	
Cheng, John	3,445	Smith, Lyons in trust	
94-1591(IT)G		Lixo Investments Limited	30,390
Quain, Dioguardi in trust		96-4350(IT)/I	
Lager, David A	2,342	Spence, Donald	280
96-4504(IT)/I		95-1361(IT)/I; 95-1362(IT)/I	
Rasmussen Starr Ruddy in trust		Stacey, Glenn (et al)	26
Andrew Trevitt Racing	541	97-1976(IT)G	
96-3929(IT)/I		Stahl, Alexander	500
Raven & Allen in trust		97-152(IT)/I	
Emmerson, Josée	1,022	Theresa A McLenaghan in trust	
96-936(IT)G, 96-937(IT)G		Sims, Donald	350
Ravinski, Ryan		93-554(IT)G	
Lancot, Michel	2,529	Thorsteinssons in trust	
97-93(IT)/I		Crompton, Leonara A	1,768
Ravinski, Ryan		93-556(IT)G	
Lombardi, Antonio	973	Thorsteinssons in trust	
95-3962(IT)/I		Crompton, Robert G	5,955
Rejean Beaudoin in trust		96-718(IT)G; 96-1598(IT)G	
Ouellette, Léopold	2,162	Thorsteinssons in trust	
95-3539(IT)G; 95-3541(IT)G		Global Communications Limited	3,214
Reino, Conte & Associates in trust		94-1944(IT)G	
Colangelo, Giuseppina	2,339	Thorsteinssons in trust	
Colangelo, Luciano	2,339	Rand, Dellis	3,150
96-2608(IT)/I		94-1512(IT)G	
Richmond, Nychuk in trust		Thorsteinssons in trust	
Kryski, Edward J	650	Wright, The Estate of Stanley	5,420
94-2086(GST)G		96-2359(IT)/I	
Roy Wise in trust		Truchon Girard in trust	
Irving A Burton Limited	2,386	Boucher, Alain	654
96-1467(IT)G		93-982(IT)G	
Rudderham Chernin Law Office Inc in trust		Weir, Bowen in trust	
Wheeliker, George (et al)	5,364	Bergman, John	2,730
96-3597(GST)/I			1,312,229
Ruhl, Wayne	500		
96-1511(IT)G			
Sampson, McDougall in trust			
Corsano, Gary	5,886		
95-1859(IT)/I			
Sampson, McDougall in trust			
Foulds, Joella	3,125		
94-550(U)/I			
Sanderson & Karpish			
Smith, Eunice	25		
94-2372(IT)G			
Shostack, Dorsey, Frankel, Kligerman			
Druckman, Paul	2,031		

PUBLIC WORKS AND GOVERNMENT SERVICES

Department

REAL PROPERTY SERVICES PROGRAM

Authority—Supreme Court of British Columbia

C945142

Dispute settlement between BC Hydro and PWGSC—
BC Hydro

178,773

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SOLICITOR GENERAL		TRANSPORT	
Correctional Service		Department	
<i>Authority—Federal Court Award T-79-91</i>		<i>Authority—Federal Court of Appeal A-151-96</i>	
Payment for damages and loss of earnings capacity in relation to physical injury sustained while on federally owned property—		Payment of legal fees awarded in accordance with section 3(1) of the <i>Public Harbours and Port</i> <i>Facilities Act</i> pursuant to which Government Wharves Regulations have been passed—	
Karam Greenspon in trust for McGuire P	82,553	St Lawrence Cruise Lines Inc	23,729
<i>Authority—Federal Court Award T-2565-93</i>		Total	152,593,581
Payment for damages and costs relating to the search of a trailer during a private family visit—			
Douglas R Haunts in trust for Nurse L	5,000		
<i>Authority—Ontario Court Award 10982/97</i>			
Payment of the costs of the proceedings in relation to the plaintiff's request for the court's intervention to prevent their incarceration in Kingston Penitentiary—			
Fergus O'Connor in trust for Beaudry M, Maikantis P Twins J and Williamson D	25,000		
Elizabeth Thomas in trust for Beaudry M, Maikantis P Twins J and Williamson D	25,000		
<i>Authority—Ontario Court Award 7951996</i>			
Payment for damages and costs relating to the loss of personal property—			
Brenn J	82		
	<u>137,635</u>		

SECTION 11

1997-98

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year.

An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Big Game Crop Damage Compensation Program .....	...	...	...	...

Canada Agriculture Infrastructure Program .....	...	...	...	...

Canada/Manitoba partnership agreement on municipal water infrastructure. ....	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement. ....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...

Contributions to 4-H clubs	8	8	14	9
	8	8	14	9
	157	129	252	141
Crop insurance and waterfowl	149	745	455	1,712
	88	692	388	1,617
	1,290	22,521	6,066	22,600
Crops Sector Companion Program .....	...	...	...	...

Economic and regional development agreements .....	...	...	...	171
	...	...	...	674
	6,740	27,545	33,040	32,296
Enhanced Income Protection for Producers of Edible Horticulture Products .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	...	314	...	...	314	...	...	314(f)
...	...	3,163	20,103	14,619	...	37,885	...	...	37,885
...	...	4,233	5,833	805	...	10,871	...	...	10,871
...	...	7,396	25,936	15,424	...	48,756	...	...	48,756
...	...	1,585	...	...	...	1,585	...	...	1,585
...	...	4,713	...	...	...	4,713	...	...	4,713
...	...	27,100	...	...	...	27,100	...	...	27,100
...	...	...	11,170	...	...	11,170	...	...	11,170
...	...	...	8,722	...	...	8,722	...	...	8,722
...	...	...	20,042	...	...	20,042	...	...	20,042
...	...	...	527	...	...	527	...	...	527
...	...	...	490	...	...	490	...	...	490
...	...	...	2,826	...	...	2,826	...	...	2,826
...	...	...	1,107	...	...	1,107	...	...	1,107
...	...	...	1,873	...	...	1,873	...	...	1,873
...	...	...	9,417	...	...	9,417	...	...	9,417
10	58	21	23	29	15	195	...	...	195
10	58	21	23	29	15	195	...	...	195
158	1,272	432	475	581	259	3,856	...	...	3,856
16,317	26,262	45,220	62,412	48,115	4,686	206,073	...	...	206,073
15,874	18,447	26,536	70,729	37,632	3,777	175,780	...	...	175,780
262,855	431,256	421,869	1,394,736	938,009	78,444	3,579,646	...	...	3,579,646
...
...	...	...	54,500	...	...	54,500	...	...	54,500
...	...	...	109,000	...	...	109,000	...	...	109,000
4,319	...	...	...	...	...	4,490	...	...	4,490
5,705	...	...	...	...	...	6,379	...	...	6,379
41,681	...	12,797	13,169	8,676	19,555	195,499	...	...	195,499
...
...
...	2,381	...	...	...	767	3,148	...	...	3,148(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Grants to Apple Producers under the National Transition Fund .....	...	...	...	...
	...	...	264	...
	...	...	264	...
Grants to organizations under the Safety Net Companion Programs .....	...	...	...	...
	...	...	...	1,500
	...	...	...	1,500
Green plan .....	...	...	...	...
	193	251	245	224
	636	848	1,152	1,056
Gross revenue insurance plan .....	...	2	...	...
	...	10	12	84
	...	9,813	2,315	4,882
Net Income Stabilization Account	121	2,084	1,297	1,043
	57	1,834	1,105	938
	326	7,754	3,688	3,548
New Brunswick Debt Refinancing Program .....	...	...	...	129
	...	...	...	181
	...	...	...	424
Payments in connection with the <i>Farm Income Protection Act</i> Canada/Nova Scotia Apple Industry Development Fund .....	...	...	74	...

	...	...	74	...
Payments in connection with the <i>Farm Income Protection Act</i> Net Income Stabilization Account	41	1,924	614	...

	41	1,924	614	...
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs	1,256	2,606	1,293	...
	409	227	397	902
	1,665	2,833	1,690	902
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...

	...	181	209	124
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Tobacco diversification plan .....	...	...	...	...

	...	4,900	566	141
Total ministry	1,575	7,369	3,747	3,064
	755	3,022	2,425	6,129
	10,855	78,448	49,930	67,619

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
1,099	...	...	...	...	...	1,363	...	...	1,363
<i>1,099</i>	...	...	...	...	...	<i>1,363</i>	...	...	<i>1,363(f)</i>
...	...	...	2,000	...	2,000	4,000	...	...	4,000
...	...	...	...	56	...	1,556	...	...	1,556
...	...	...	<i>2,000</i>	<i>56</i>	<i>2,000</i>	<i>5,556</i>	...	...	<i>5,556</i>
...	...	15	166	...	...	181	...	...	181
3,914	6,227	...	...	...	1,361	12,415	...	...	12,415
<i>16,810</i>	<i>21,020</i>	<i>2,222</i>	<i>4,606</i>	<i>16,067</i>	<i>4,964</i>	<i>69,381</i>	<i>33</i>	<i>47</i>	<i>69,461</i>
...	...	98	...	87	...	187	...	...	187
...	14	144	...	310	9	583	...	...	583
<i>250,200</i>	<i>340,762</i>	<i>384,301</i>	<i>902,975</i>	<i>567,080</i>	<i>12,578</i>	<i>2,474,906</i>	...	...	<i>2,474,906</i>
1,835	42,887	32,041	77,490	39,265	5,114	203,177	...	...	203,177
1,569	41,181	30,994	171,708	33,880	4,827	288,093	...	...	288,093
<i>7,435</i>	<i>167,065</i>	<i>129,137</i>	<i>528,241</i>	<i>168,565</i>	<i>21,378</i>	<i>1,037,137</i>	...	...	<i>1,037,137</i>
...	...	...	...	...	...	129	...	...	129
...	...	...	...	...	...	181	...	...	181
...	...	...	...	...	...	<i>424</i>	...	...	<i>424</i>
...	...	...	...	...	...	74	...	...	74
...
...	...	...	...	...	...	<i>74</i>	...	...	<i>74</i>
...	17,034	...	...	22,347	...	41,960	...	...	41,960
...
...	<i>17,034</i>	...	...	<i>22,347</i>	...	<i>41,960</i>	...	...	<i>41,960</i>
105,824	27,034	2,401	193	51,502	...	192,109	...	...	192,109
...	27,051	12,928	...	...	...	41,914	...	...	41,914
<i>105,824</i>	<i>54,085</i>	<i>15,329</i>	<i>193</i>	<i>51,502</i>	...	<i>234,023</i>	...	...	<i>234,023</i>
...	61	...	...	3,033	...	3,094	...	...	3,094
...	26	...	...	1,121	...	1,147	...	...	1,147
<i>5,217</i>	<i>3,617</i>	<i>2,080</i>	<i>1,108</i>	<i>8,249</i>	<i>288</i>	<i>21,073</i>	...	...	<i>21,073</i>
...	7	...	...	...	...	7	...	...	7
3	7	...	...	...	...	10	...	...	10
<i>232</i>	<i>2,351</i>	<i>53</i>	<i>18</i>	<i>1</i>	...	<i>2,660</i>	...	...	<i>2,660(1)</i>
...	151	...	...	...	...	151	...	...	151
...
<i>3,217</i>	<i>39,708</i>	...	...	...	...	<i>48,532</i>	...	...	<i>48,532</i>
128,305	113,494	84,544	175,191	178,997	11,815	708,101	...	...	708,101
28,174	93,011	79,569	313,878	73,833	9,989	610,785	...	...	610,785
<i>694,728</i>	<i>1,080,551</i>	<i>1,002,716</i>	<i>3,015,056</i>	<i>1,796,557</i>	<i>140,233</i>	<i>7,936,693</i>	<i>33</i>	<i>47</i>	<i>7,936,773</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
CANADIAN HERITAGE				
Department				
Alberta partnership agreement on culture .....	...	...	...	...

Canada/Alberta Strategic Alliance .....	...	...	...	...

Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

New Brunswick cooperation agreement on culture .....	...	...	...	...

	...	...	...	274
Newfoundland cooperation agreement on culture	100	...	...	...
	360	...	...	...
	1,306	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	34	...
	...	...	51	...
	...	...	609	...
Official language in education program	3,031	1,298	7,351	16,201
	2,466	1,309	7,373	17,262
	64,920	32,889	119,588	507,370
Prince Edward Island cooperation agreement on culture .....	...	...	...	...

	...	49	...	...
Winnipeg development agreement on culture .....	...	...	...	...

Total ministry	3,131	1,298	7,385	16,201
	2,826	1,309	7,424	17,262
	66,226	32,938	120,197	507,644
ENVIRONMENT				
Department				
British Columbia Integrated Federal/Provincial Water .....	...	...	...	...

Canada/Newfoundland climate network expansion agreement	38	...	...	...
	69	...	...	...
	1,081	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	53	...	53	...	...	53
...	211	...	211	...	...	211(f)
...	1,051	...	1,051	...	...	1,051
...	852	...	852	...	...	852
...	1,903	...	1,903	...	...	1,903
...
...	888	888	...	...	888(f)
...
...
...	231	...	...	231	...	...	231(f)
...
...
...	274	...	...	274(f)
...	100	...	...	100
...	360	...	...	360
...	1,306	...	...	1,306
...	34	...	...	34
...	51	...	...	51
...	609	...	...	609
49,846	71,449 ⁽²⁾	9,192	7,461	11,019	12,453	189,301	1,280	869	191,450
50,059	63,234	10,745	9,010	15,098	11,391	187,947	1,150	1,199	190,296
2,065,330	1,653,966	170,561	145,475	182,388	192,102	5,134,589	16,128	13,695	5,164,412
...
...
...	49	...	...	49(f)
...	...	330	...	...	...	330	...	...	330
...	...	399	...	...	...	399	...	...	399
...	...	816	...	...	...	816	...	...	816
49,846	71,449	9,522	7,461	12,070	12,453	190,816	1,280	869	192,965
50,059	63,234	11,144	9,010	16,003	11,391	189,662	1,150	1,199	192,011
2,065,330	1,653,966	171,377	145,706	184,502	192,990	5,140,876	16,128	13,695	5,170,699
...
...
...	32	32	...	...	32(f)
...	38	...	...	38
...	69	...	...	69
...	1,081	...	...	1,081

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Quebec climate network expansion agreement

Flood damage reduction				
British Columbia

Flood risk mapping

James Bay Consulting committees on environment

North American Waterfowl Management Plan

Ottawa River regulation

Peace, Athabasca and Slave Rivers study (Northern River Basin)

Protection and clean-up of St-Lawrence River

Pulp and paper

Sustainable management program for the Fraser River Basin

Water quality monitoring agreements	10	15	...
	...	50	...	...
	1,716	488	15	548
Water quantity survey agreement	152	...	82	122
	354	15	120	215
	4,469	757	2,585	4,627
Weather radio network	27	21	4	2
	53	...	77	28
	1,064	21	791	374

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
239	239	...	...	239
419	419	...	...	419
4,982	4,982	...	...	4,982
...	94	94	...	...	94
...	265	265	...	...	265
...	582	582	...	...	582
6	6	...	...	6
260	36	...	296	...	...	296
13,305	8,742	1,753	2,183	2,587	1,162	29,732	...	...	29,732
...
1,276	1,276	...	...	1,276(f)
...	...	518	840	837	6	2,201	...	...	2,201
...	...	424	1,046	775	4	2,249	...	...	2,249
...	...	1,117	2,171	1,857	14	5,159	...	...	5,159
80	73	...	...	...	...	153	...	...	153
68	84	...	...	...	...	152	...	...	152
1,229	1,077	...	...	...	...	2,306	...	...	2,306
...
...
...	4,730	...	4,730	...	...	4,730(f)
2,500	2,500	...	...	2,500
2,500	2,500	...	...	2,500
20,210	20,210	...	...	20,210
550	550	...	...	550
...
1,150	273	1,423	...	...	1,423
...	40	40	...	...	40
...	1,433	1,433	...	...	1,433
...	3,316	3,316	...	...	3,316
...	25	...	...	25
...	50	...	...	50
...	2,767	...	...	2,767
200	561	...	...	...	...	1,117	...	...	1,117
200	404	...	...	...	...	1,308	...	...	1,308
18,283	14,547	6,117	5,823	14,211	...	71,419	...	...	71,419
...	54	...	...	54
...	158	...	...	158
...	2,250	...	...	2,250

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments .....	...	...	...	...

Terra Nova Offshore Petroleum Board	235,886	...	...	...

	235,886	...	...	...
Total ministry	236,103	31	101	124
	476	65	197	243
	244,216	1,266	3,391	5,549
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	2,241	...	...	...
	1,396	43	2,688	...
	3,637	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...

Burrard Inlet Environmental Action Plan .....	...	...	...	...

Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation .....	...	...	...	...
	2,917	...	...	...
	12,382	...	...	...
Cooperative agreement for fishing industry development	1,430	...	...	...
	1,490	...	...	...
	4,523	...	...	...
Defensible Methods Project (OMNR) .....	...	...	...	...

Forest Renewal BC Watershed Restoration Program .....	...	...	...	...

Fraser Basin management program .....	...	...	...	...

Fraser River Estuary management .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	82,809	...	...	82,809	...	...	82,809
...	305,113	...	...	305,113	...	...	305,113
...	1,788,214	...	...	1,788,214	...	...	1,788,214
...	235,886	...	...	235,886
...	235,886	...	...	235,886
3,575	634	518	83,649	837	140	325,712	...	...	325,712
3,447	488	424	306,159	811	1,702	314,012	...	...	314,012
60,435	24,366	8,987	1,798,391	23,385	5,379	2,175,365	...	...	2,175,365
...	2,241	...	...	2,241
673	4,800	...	...	4,800
673	7,041	...	...	7,041
...	100	100	...	...	100
...
...	100	100	...	...	100
...	80	80	...	...	80
...	80	80	...	...	80
...	392	392	...	...	392
...	118	118	...	...	118
...
...	118	118	...	...	118
...
...	2,917	...	...	2,917
...	12,382	...	...	12,382(f)
...	1,430	...	...	1,430
...	1,490	...	...	1,490
...	4,523	...	...	4,523
...	25	...	...	...	...	25	...	...	25
...	25	...	...	...	...	...	...	...	...
...	25	...	...	...	...	25	...	...	25
...	271	271	...	...	271
...	198	198	...	...	198
...	709	709	...	...	709
...	50	50	...	...	50
...	250	250	...	...	250
...	1,162	1,162	...	...	1,162
...	150	150	...	...	150
...	100	100	...	...	100
...	540	540	...	...	540

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Genetic Studies in Lakewhitefish in Playgreen Lake Manitoba .....	...	...	...	...

Hamilton Harbour Remedial Action Plan .....	...	...	...	...

Hydrographic Arctic Survey (previously Hydrography) .....	...	...	...	...

Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...

Northern Cod early retirement program	10,434	...	...	...
	9,699	...	...	...
	50,773	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...

Restoration of Atlantic salmon stocks in Lake Ontario .....	...	...	...	...

Steelhead Habitat Capacity Study .....	...	...	...	...

Watershed Management Plan .....	...	...	...	...

Weedline/90 Mesh Evaluation .....	...	...	...	...

Total ministry	14,105	...	...	...
	15,502	43	2,688	...
	71,315	43	2,688	...
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation (3)	489	306	599	542
	593	...	704	630
	2,774	306	5,325	3,018
New Horizons .....	...	...	...	...
	500	264	661	535
	1,733,818	406,271	2,396,246	2,524,132
Total ministry	489	306	599	542
	1,093	264	1,365	1,165
	1,736,592	406,577	2,401,571	2,527,150

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	...	20	...	...	...	20	...	...	20
...	...	82	...	...	...	82	...	...	82(f)
...	70	...	...	...	...	70	...	...	70
...	62	...	...	...	...	62	...	...	62
...	492	...	...	...	...	492	...	...	492
...	...	...	...	...	...	...	1,620	...	1,620
...	...	...	...	...	...	...	102	...	102
...	...	...	...	...	...	...	3,210	...	3,210
...	...	...	...	...	...	...	92	...	92
...	...	...	...	...	...	...	172	...	172
...	...	...	...	...	...	...	486	...	486
...	...	...	...	...	...	10,434	...	...	10,434
...	...	...	...	...	...	9,699	...	...	9,699
...	...	...	...	...	...	50,773	...	...	50,773
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	493	493	...	...	493
...	14	...	...	...	...	14	...	...	14
...
...	14	...	...	...	...	14	...	...	14
...
...	...	...	...	...	30	30	...	...	30
...	...	...	...	...	30	30	...	...	30(f)
...	36	...	...	...	...	36	...	...	36
...
...	36	...	...	...	...	36	...	...	36
...
...	...	...	...	...	163	163	...	...	163
...	...	...	...	...	163	163	...	...	163(f)
...	145	...	...	...	794	15,044	1,712	...	16,756
673	62	20	...	...	846	19,834	274	...	20,108
673	567	82	...	...	3,707	79,075	3,696	...	82,771
2,866	4,283	694	670	1,366	2,140	13,955	282	263	14,500
2,466	5,103	805	766	1,579	1,784	14,430	...	...	14,430
21,012	52,611	2,788	7,023	10,786	18,966	124,609	282	263	125,154
35	245	...	...	42	...	322	...	...	322
3,200	4,665	836	761	1,244	2,001	14,667	173	62	14,902
17,510,417	23,403,224	2,923,604	2,575,803	6,900,907	10,208,476	70,582,898	251,359	72,851	70,907,108(f) (1)
2,901	4,528	694	670	1,408	2,140	14,277	282	263	14,822
5,666	9,768	1,641	1,527	2,823	3,785	29,097	173	62	29,332
17,531,429	23,455,835	2,926,392	2,582,826	6,911,693	10,227,442	70,707,507	251,641	73,114	71,032,262

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan	(62)	4,934	...	4,267
	8,864	4,312	3,153	13,562
	2,148,000	487,392	2,947,107	2,950,387
Canadian jobs strategy	4	...	116	11
	633	152	73	248
	324,901	44,741	236,051	334,876
Deinstitutionalization initiatives .....	...	...	...	...
	1,497	3	...	...
	9,993	719	...	...
New Brunswick Works .....	...	...	...	1,174
	...	...	...	2,800
	...	...	...	21,807
Older worker adjustment	1,164	...	79	...
	...	...	321	...
	10,018	1,362	12,553	4,857
Strategic initiatives	990	1,501	2,059	8,556
	2,829	2,201	3,000	8,909
	9,845	6,065	11,273	32,356
Vocational rehabilitation of disabled persons	4,110	279	7,445	5,274
	5,074	356	7,930	8,337
	61,571	5,899	100,922	87,957
Total ministry	6,206	6,714	9,699	19,282
	18,897	7,024	14,477	33,856
	2,564,328	546,178	3,307,906	3,432,240

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**Department**

Acces road Atikamekw—C.N.A.

Akwesasne Memorandum of Agreement and Akwesasne Special
task force—Memorandum of agreement

Beverly and Kaminuriak Caribou management agreement

Capital facilities and common services
Janvier/Chipewyan Prairie for a multi-year
agreement between INAC and M.D. of Wood Buffalo

Commission for Health and Social services for the First Nations
of Quebec and Labrador

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	(344)	33,051	(4,587)	37,259	157	...	37,416
(1,519)	3	20,979	12,814	80,462	...	142,630	6,340	...	148,970
21,529,773	28,472,687	3,601,656	3,065,566	7,983,743	11,918,211	85,104,522	318,437	94,442	85,517,401(f)
105	996	...	251	...	...	1,483	...	...	1,483
6,604	509	444	2,566	165	682	12,076	...	...	12,076
1,888,838	1,932,218	256,142	279,979	610,677	765,906	6,674,329	...	...	6,674,329
...
...	...	...	...	...	...	1,500	...	...	1,500
...	514	550	1,680	450	28	13,934	...	...	13,934(f)
...	...	...	...	...	...	1,174	...	...	1,174
...	...	...	...	...	...	2,800	...	...	2,800
...	...	...	...	...	...	21,807	...	...	21,807
10,379	...	...	...	...	3,492	15,114	...	...	15,114
16,882	16,824	...	...	...	5,955	39,982	...	...	39,982
212,091	136,607	7,403	762	...	35,008	420,661	...	...	420,661
8,667	5,325	5,552	4,479	603	17,342	55,074	396	455	55,925
29,829	2,704	5,156	5,265	925	16,466	77,284	1,114	503	78,901
82,265	30,509	11,153	13,199	2,970	45,025	244,660	4,640	1,018	250,318
80,133	69,326	8,088	9,953	22,343	25,253	232,204	2,194	1,201	235,599
83,588	61,996	8,162	19,352	22,762	32,555	250,112	3,687	1,201	255,000
269,910	915,540	131,329	146,282	354,107	339,371	2,412,888	15,094	20,742	2,448,724
99,284	75,647	13,640	14,339	55,997	41,500	342,308	2,747	1,656	346,711
135,384	82,036	34,741	39,997	104,314	55,658	526,384	11,141	1,704	539,229
23,982,877	31,488,075	4,008,233	3,507,468	8,951,947	13,103,549	94,892,801	338,171	116,202	95,347,174
...
6,148	...	...	...	...	...	6,148	...	...	6,148
...
...	65	...	...	...	...	65	...	...	65
...	11,463	...	...	...	...	11,463	...	...	11,463(f)
...	...	...	...	...	...	...	10	...	10
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	153	...	153
...
...	...	...	...	1,198	...	1,198	...	...	1,198
...	...	...	...	1,198	...	1,198	...	...	1,198
105	...	...	...	...	...	105	...	...	105
145	...	...	...	...	...	145	...	...	145
558	...	...	...	...	...	558	...	...	558

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Cree-Kativik school board (James Bay)

Cree trappers association

Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

Joint Education Capital Agreement—IANC, Manow—NAN bands

Natural resources development

Newfoundland agreement	10,907	...	...	...
	10,613	...	...	...
	87,253	...	...	...
Northeastern Quebec agreement

Northern flood agreement

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
63,354	...	...	...	...	...	63,354	...	...	63,354
172,732	...	...	...	...	...	172,732	...	...	172,732
769,328	...	...	...	...	...	769,328	...	...	769,328
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,542	...	...	...	...	...	1,542	...	...	1,542
...	1,095	...	...	...	...	1,095	...	...	1,095
...	1,142	...	...	...	...	1,142	...	...	1,142
...	9,957	...	...	...	...	9,957	...	...	9,957
...	...	14,824	...	...	...	14,824	...	...	14,824
...	...	52,027	...	...	...	52,027	...	...	52,027
1,000	...	116,360	...	...	...	117,360	...	...	117,360
...
...	...	...	...	...	...	...	978	...	978
...	...	...	...	...	...	...	5,083	...	5,083
...
...
1,724	...	...	...	...	...	1,724	...	...	1,724
...
...	4,412	...	...	...	...	4,412	...	...	4,412
...	33,060	...	...	...	...	33,060	...	...	33,060
...	500	...	...	...	...	500	...	...	500
...	500	...	...	...	...	500	...	...	500
...	9,581	...	...	...	...	9,581	...	...	9,581
...	...	...	...	...	...	10,907	...	...	10,907
...	...	...	...	...	...	10,613	...	...	10,613
...	...	...	...	...	...	87,253	...	...	87,253
1,887	...	...	...	...	...	1,887	...	...	1,887
1,843	...	...	...	...	...	1,843	...	...	1,843
43,385	...	...	...	...	...	43,385	...	...	43,385
...	...	1,005	...	...	...	1,005	...	...	1,005
...	...	1,972	...	...	...	1,972	...	...	1,972
...	...	107,594	...	...	...	107,594	...	...	107,594
...	...	201	...	...	...	201	...	...	201
...	...	200	...	...	...	200	...	...	200
...	...	18,653	...	...	...	18,653	...	...	18,653
...	97,264	...	...	...	...	97,264	...	...	97,264
...	88,123	...	...	...	...	88,123	...	...	88,123
...	1,154,305	...	...	...	...	1,154,305	...	...	1,154,305
55	...	...	...	...	...	55	...	...	55
165	...	...	...	...	...	165	...	...	165
3,379	...	...	...	...	...	3,379	...	...	3,379

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Tripartite economic development negotiations .....	...	...	...	...

Tripartite Indian services .....	...	...	...	...

Tripartite treaty negotiations .....	...	...	...	...

Total ministry	10,907 10,613 87,253	...	...	...
	
INDUSTRY				
Department				
Canada/Ontario infrastructure .....	...	...	...	...

Eastern Ontario Economic Recovery Initiative .....	...	...	...	...

Industrial and regional development .....	...	...	...	...
	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...

Tourism .....	...	...	...	...
	948	886	4,730	841
Tourism co-operative partnership agreements .....	...	...	...	...
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...

Atlantic Canada Opportunities Agency				
Cooperation agreements	9,714	13,566	13,122	12,583
	12,349	18,332	16,094	23,369
	154,526	82,929	85,561	146,052
Cooperation agreements - TAGS/CED	7,313	...	2,373	224
	2,396	...	1,139	739
	9,709	...	3,512	963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	316	...	...	...	...	316	...	...	316
...	482	...	...	...	...	482	...	...	482
...	2,446	...	...	...	...	2,446	...	...	2,446
...	693	...	...	...	...	693	...	...	693
...	759	...	...	...	...	759	...	...	759
...	8,228	...	...	...	...	8,228	...	...	8,228
...	...	...	...	...	4,651	4,651	...	...	4,651
...	...	...	...	...	4,199	4,199	...	...	4,199
...	...	...	...	...	17,352	17,352	...	...	17,352
65,483	99,868	16,030	...	...	4,651	196,939	10	...	196,949
174,967	95,483	54,199	...	1,198	4,199	340,659	992	...	341,651
827,064	1,229,040	242,607	...	1,198	17,352	2,404,514	5,236	...	2,409,750
...	119,701	...	...	...	...	119,701	...	...	119,701
...	159,356	...	...	...	...	159,356	...	...	159,356
...	705,601	...	...	...	...	705,601	...	...	705,601
...	2,800	...	...	...	...	2,800	...	...	2,800
...
...	2,800	...	...	...	...	2,800	...	...	2,800
17,340	...	...	...	...	...	17,340	...	...	17,340
37,567	337	...	...	...	...	37,904	...	...	37,904
464,482	279,136	312,968	193,718	142,342	162,075	3,747,593	30,708	13,439	3,791,740
...
64,450	...	...	...	...	5,396	69,846	...	...	69,846(f)
...
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631(f)
1,225	...	...	...	94	...	1,319	...	80	1,399
223	...	...	...	...	...	223	...	544	767
5,060	1,281	...	...	3,832	...	35,611	2,894	4,662	43,167
...
...	...	997	62	28	...	1,087	...	...	1,087
...	...	1,964	2,616	28	1,484	6,092	...	...	6,092
...	10	...	...	...	...	48,995	...	...	48,995
...	63	...	...	...	...	70,207	...	...	70,207
...	139	...	...	...	...	469,207	...	...	469,207
...	...	...	...	...	...	9,910	...	...	9,910
...	...	...	...	...	...	4,274	...	...	4,274
...	...	...	...	...	...	14,184	...	...	14,184

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Cooperation agreements - TAGS/ER	19,072	...	1,360	524
	8,268	...	500	446
	27,340	...	1,860	970
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development	...	...	...	...
sub-agreement .....	...	...	...	...
Contributions to the Province of Quebec under the	...	...	...	...
Canada Infrastructure Works Agreement .....	...	...	...	...
Contributions under the temporary economic	...	...	...	...
reconstruction program .....	...	...	...	...
Western Economic Diversification				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...
Canada Infrastructure Works .....	...	...	...	...
Partnership Agreements .....	...	...	...	...
Red River Valley flood proofing and	...	...	...	...
diking enhancements .....	...	...	...	...
Red River Valley jobs and economic	...	...	...	...
restoration initiative .....	...	...	...	...
Total ministry	36,099	13,566	16,855	13,331
	23,013	18,332	17,733	24,554
	834,601	399,187	792,483	712,866

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	20,956	...	...	20,956
...	9,214	...	...	9,214
...	30,170	...	...	30,170
1,259	1,259	...	...	1,259
3,108	3,108	...	...	3,108
25,751	25,751	...	...	25,751
96,651	96,651	...	...	96,651
163,116	163,116	...	...	163,116
549,497	549,497	...	...	549,497
7,183	7,183	...	...	7,183
...
7,183	7,183	...	...	7,183
...	35	35	...	...	35
...	20	20	...	...	20
...	55	55	...	...	55
...	...	15,431	13,348	23,477	46,903	99,159	...	...	99,159
...	...	10,151	10,602	26,088	64,108	110,949	...	...	110,949
...	...	66,623	63,497	169,314	212,931	512,365	...	...	512,365 ⁽¹⁾
...	...	2	...	3	...	5	...	...	5
...
...	...	2	...	3	...	5	...	...	5
...	...	10	...	...	...	10	...	...	10
...
...	...	10	...	...	...	10	...	...	10
...	...	12	...	...	...	12	...	...	12
...
...	...	12	...	...	...	12	...	...	12
123,658	122,511	15,455	13,348	23,574	46,938	425,335	...	80	425,415
204,014	159,756	11,148	10,664	26,116	64,128	559,458	...	544	560,002
1,120,810	998,087	384,413	260,718	319,055	387,678	6,209,898	33,968	18,450	6,262,316

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
JUSTICE				
Department				
Fire-arms	470	184	467	596
	305	109	554	533
	1,610	585	2,475	2,490
Legal aid	1,653	237	3,037	1,256
	1,661	229	3,062	1,210
	24,994	3,679	47,369	22,074
Native courtworker	104	...	98	...
	89	...	78	...
	1,530	52	438	...
Young offenders assistance juvenile justice	4,710	1,860	5,677	4,438
	4,710	1,860	5,677	4,438
	53,779	21,184	64,028	50,527
Total ministry	6,937	2,281	9,279	6,290
	6,765	2,198	9,371	6,181
	81,913	25,500	114,310	75,091
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	270	173	189	926
	728	196	263	3,623
	16,155	6,082	8,006	30,264
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	5,952	...	...	...
	4,262	...	...	...
	206,511	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,364	...	...	...
	1,663	...	...	...
	26,223	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	760	...
	...	...	855	...
	...	...	6,680	...
Forest development sub-agreement .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
612	2,344	360	482	700	352	6,567	260	410	7,237
1,125	2,440	475	406	860	671	7,478	232	180	7,890
5,006	12,837	2,264	1,946	4,303	3,046	36,562	1,040	1,015	38,617
16,448	38,976	3,304	2,520	6,479	9,005	82,915	1,658	427	85,000
16,234	39,402	3,312	2,503	6,402	8,900	82,915	1,658	427	85,000
273,070	561,309	53,178	42,025	104,481	134,310	1,266,489	22,777	7,178	1,296,444
456	926	315	500	931	891	4,221	379	175	4,775
487	1,025	365	549	952	951	4,496	379	168	5,043
6,847	11,716	5,195	5,694	17,264	15,790	64,526	6,198	1,997	72,721
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
383,129	691,749	63,250	77,843	154,453	191,162	1,751,104	52,816	15,491	1,819,411
44,939	100,922	9,437	10,326	21,720	26,764	238,895	6,090	2,027	247,012
45,269	101,543	9,610	10,282	21,824	27,038	240,081	6,062	1,790	247,933
668,052	1,277,611	123,887	127,508	280,501	344,308	3,118,681	82,831	25,681	3,227,193
50,438	26,128	57,299	148	7,130	5,865	148,566	174	299	149,039
118,952	1,368	1,878	1,741	16,749	2,667	148,165	669	135	148,969
285,459	48,912	116,728	12,497	67,968	34,710	626,781	4,465	4,438	635,684
...	...	...	...	...	...	5,952	...	...	5,952
...	...	...	...	...	...	4,262	...	...	4,262
...	...	...	...	...	...	206,511	...	...	206,511
...	...	...	...	...	...	1,364	...	...	1,364
...	...	...	...	...	...	1,663	...	...	1,663
...	...	...	...	...	...	26,223	...	...	26,223(1)
...	...	...	...	...	...	760	...	...	760
...	...	...	...	...	...	855	...	...	855
...	...	...	...	...	...	6,680	...	...	6,680
753	...	...	...	...	...	753	...	...	753
3,273	1,677	...	...	...	...	4,950	...	...	4,950
229,671	20,511	...	...	...	127,665	377,847	...	...	377,847

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Mineral development agreement .....	...	...	...	...
	193	...	279	...
	26,414	188	24,898	18,958
National Energy Board				
Agreement for a Joint Panel Review of the Proposed Sable Gas Project .....	...	...	189	...
	...	...	153	...
	...	...	342	...
Total ministry	7,316	...	949	...
	6,118	...	1,287	...
	259,148	188	31,920	18,958
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	20,816	7,458	45,361	14,193
	48,891	7,946	50,606	32,138
	606,230	89,376	680,784	380,967
Total ministry	20,816	7,458	45,361	14,193
	48,891	7,946	50,606	32,138
	606,230	89,376	680,784	380,967
SOLICITOR GENERAL				
Department				
Aboriginal policing	38	58	1,445	98
	39	46	1,197	63
	484	594	6,971	232
TRANSPORT				
Department				
Atlantic region freight assistance transition program	7,052	4,823	24,352	46,000
	1,536	3,713	15,023	38,500
	10,877	8,536	48,777	110,500
Construction on Henri-Bourassa Boulevard .....	...	...	...	...

Highway improvements .....	...	...	428	9,060
	62,464	...	1,362	18,300
	286,482	...	68,839	185,969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
8,261	...	...	...	...	...	8,261	...	...	8,261
8,596	1,737	...	...	...	...	10,805	...	...	10,805
101,833	27,651	17,418	7,147	4,414	9,090	238,011	4,280	2,956	245,247
...	...	...	...	...	...	189	...	...	189
...	...	...	...	...	...	153	...	...	153⁽¹⁾
...	...	...	...	...	...	342	...	...	342 ^(f)
9,014	...	...	...	...	...	17,279	...	...	17,279
11,869	3,414	...	...	...	...	22,688	...	...	22,688
331,504	48,162	17,418	7,147	4,414	136,755	855,614	4,280	2,956	862,850
324	440	...	...	...	...	764	...	...	764
20	342	...	...	...	...	362	...	...	362
1,979	7,056	...	...	...	...	9,035	...	...	9,035 ⁽¹⁾
180,003	417,756	54,470	50,756	78,912	96,527	966,252	37,715	4,090	1,008,057
193,933	394,502	58,275	99,387	80,938	98,228	1,064,844	111,416	4,170	1,180,430
2,013,582	5,240,728	701,563	1,186,940	1,056,687	981,615	12,938,472	1,036,526	42,140	14,017,138
180,327	418,196	54,470	50,756	78,912	96,527	967,016	37,715	4,090	1,008,821
193,953	394,844	58,275	99,387	80,938	98,228	1,065,206	111,416	4,170	1,180,792
2,015,561	5,247,784	701,563	1,186,940	1,056,687	981,615	12,947,507	1,036,526	42,140	14,026,173
12,258	14,196	2,634	4,734	4,156	2,300	41,917	760	819	43,496
11,147	14,208	2,523	4,223	4,677	3,260	41,383	749	274	42,406
38,104	127,835	30,217	29,643	31,203	27,714	292,997	4,231	7,067	304,295
19,253	...	...	...	...	...	101,480	...	...	101,480
16,000	...	...	...	...	...	74,772	...	...	74,772
46,253	...	...	...	...	...	224,943	...	...	224,943
12,500	...	...	...	...	...	12,500	...	...	12,500
8,500	...	...	...	...	...	8,500	...	...	8,500
21,000	...	...	...	...	...	21,000	...	...	21,000
...	...	...	...	...	...	9,488	...	...	9,488
...	...	...	...	...	...	82,126	...	...	82,126
410	...	...	...	...	...	541,700	...	...	541,700

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
National Safety Code	208	147	284	207
	172	147	284	207
	<i>517</i>	<i>442</i>	<i>851</i>	<i>621</i>
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic capital investment initiative—Highways and airports	2,065	...	19,643	4,738
	1,999	...	23,023	32,020
	<i>10,000</i>	...	<i>87,234</i>	<i>150,508</i>
Total ministry	9,325	4,970	44,707	60,005
	66,171	3,860	39,692	89,027
	<i>307,876</i>	<i>8,978</i>	<i>205,701</i>	<i>447,598</i>
Grand total	353,317	44,224	140,316	134,056
	201,887	44,305	148,725	214,241
	<i>6,887,192</i>	<i>1,595,355</i>	<i>7,725,858</i>	<i>8,206,178</i>

Amounts in roman type are 1997-98 expenditures.

Amounts in **bold face** type are 1996-97 expenditures.Amounts in *italic* type are expenditures from inception (including 1997-98 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends previous year's *Public Accounts of Canada*.

(2) An amount of \$ 16,641 (\$15,968 in 1996-97) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(3) This program was previously reported under Human Resources Development.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
625	968	254	795	451	347	4,286	129	129	4,544
725	968	254	...	451	347	3,555	129	199	3,883
2,084	2,904	761	795	1,353	1,041	11,369	387	387	12,143
1,267	...	...	...	...	...	1,267	...	...	1,267
518	...	...	...	...	...	518	...	...	518
1,785	...	...	...	...	...	1,785	...	...	1,785
600	...	...	...	...	...	600	...	...	600
300	...	...	...	...	...	300	...	...	300
900	...	...	...	...	...	900	...	...	900
3,755	32,477	...	2,523	...	6,275	71,476	1,247	3,734	76,457
14,100	19,428	3,842	9,000	1,150	5,743	110,305	1,673	1,706	113,684
74,784	85,005	35,258	35,333	30,000	30,729	538,851	10,015	10,072	558,938
38,000	33,445	254	3,318	451	6,622	201,097	1,376	3,863	206,336
40,143	20,396	4,096	9,000	1,601	6,090	280,076	1,802	1,905	283,783
147,216	87,909	36,019	36,128	31,353	31,770	1,340,548	10,402	10,459	1,361,409
808,028	1,081,163	264,497	363,940	385,252	258,509	3,833,302	52,146	13,966	3,899,414
1,023,717	1,039,611	269,268	805,868	350,887	288,981	4,387,490	134,428	11,783	4,533,701
49,769,242	66,768,700	9,770,639	12,710,028	19,660,463	25,635,202	208,728,857	1,791,608	314,249	210,834,714

SECTION 12

1997-98

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE AND AGRI-FOOD				
Department				
Vote 1—Operating expenditures—				
Operating budget	723,354,027		705,370,945	
Employee departure programs—				
Canadian Food Inspection				
Agency	4,694,000		4,694,000	
Frozen	63,000			
Less: revenues netted against				
expenditures	76,090,000		63,632,566	
	652,021,027		646,432,379	
Vote 5—Capital expenditures—				
Capital	49,896,300		49,333,163	
Frozen	525,700			
	50,422,000		49,333,163	
Vote 10—Grants and contributions	316,703,300		291,058,448	
Vote 11—Crop Reinsurance Fund—				
Debt forgiveness	165,000,000		165,000,000	
Vote 12b—Loan guarantee pursuant to				
section 29 of the <i>Financial Adminis-</i>				
<i>tration Act</i> —\$170 million	1			
Statutory amounts	775,523,863		757,527,446	
Total Department	1,959,670,191		1,909,351,436	
Canadian Dairy Commission				
Vote 15—Program expenditures	2,386,000		2,355,804	
Total Ministry	1,962,056,191		1,911,707,240	
CANADIAN HERITAGE				
Department				
CORPORATE MANAGEMENT				
SERVICES PROGRAM				
Vote 1—Program expenditures—				
Operating budget	84,267,219		81,692,315	
Frozen	63,000			
	84,330,219		81,692,315	
Statutory amounts	9,959,492		9,688,055	
	94,289,711		91,380,370	
CANADIAN IDENTITY				
PROGRAM				
Vote 5—Operating expenditures—				
Operating budget	67,831,664		65,152,967	
Frozen	74,881			
Less: revenues netted against				
expenditures	2,235,000		2,309,881	
	65,671,545		62,843,086	
Vote 10—Grants and contributions—				
Grants and contributions	564,115,078		564,060,053	
Frozen	5,000,000			
	569,115,078		564,060,053	
Vote 15—Payments to the Canada Post				
Corporation	57,600,000		57,600,000	
Statutory amounts	7,606,131		7,606,131	
	699,992,754		692,109,270	
PARKS CANADA PROGRAM				
Vote 25—Operating expenditures—				
Operating budget	252,993,123		245,247,772	
Grants and contributions	4,350,000		2,980,775	
Less: revenues netted against				
expenditures	56,919,500		56,912,364	
	200,423,623		191,316,183	
Vote 30—Capital expenditures	102,363,305		102,334,625	
Statutory amounts	34,083,033		22,788,575	
	336,869,961		316,439,383	
Total Department	1,131,152,426		1,099,929,023	
Canada Council				
Vote 35—Payments to the Canada				
Council	113,968,000		113,968,000	
Canada Information Office				
Vote 40—Program expenditures—				
Operating budget	18,545,000		18,378,288	
Frozen	895,000			
	19,440,000		18,378,288	
Statutory amounts	476,000		476,000	
	19,916,000		18,854,288	
Canadian Broadcasting Corporation				
Vote 45—Payments to the Canadian				
Broadcasting Corporation for				
operating expenditures—				
Other operating costs	712,345,095		712,344,844	
Frozen	56,668,658			
	769,013,753		712,344,844	
Vote 50—Payments to the Canadian				
Broadcasting Corporation for				
working capital	4,000,000		4,000,000	
Vote 55—Payments to the Canadian				
Broadcasting Corporation for				
capital expenditures—				
Other operating costs	90,139,900		90,140,151	
Frozen	4,100,348			
	94,240,248		90,140,151	
	867,254,001		806,484,995	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Film Development Corporation			Vote 105—Payment to the National Capital Commission for grants and contributions	13,589,978	13,590,000
Vote 60—Payments to the Canadian Film Development Corporation	81,163,000	81,146,223		72,770,978	72,771,000
Canadian Museum of Civilization			National Film Board		
Vote 65—Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,684,842	46,684,842	Vote 110—National Film Board Revolving Fund—Operating loss—		
Canadian Museum of Nature			Operating budget	69,843,429	69,485,539
Vote 70—Payments to the Canadian Museum of Nature for operating and capital expenditures	22,768,149	22,768,149	Grants and contributions	319,000	286,601
Canadian Radio-television and Telecommunications Commission			Less: revenues netted against expenditures	9,056,016	9,056,016
Vote 75—Program expenditures—				61,106,413	60,716,124
Operating budget	30,164,185	30,085,395	Statutory amounts	11,110,785	(199,104)
Less: revenues netted against expenditures	29,096,065	29,096,065		72,217,198	60,517,020
	1,068,120	989,330	National Gallery of Canada		
Statutory amounts	3,827,011	3,827,011	Vote 115—Payments to the National Gallery of Canada for operating and capital expenditures	30,816,160	30,816,160
	4,895,131	4,816,341	Vote 120—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
National Archives of Canada				33,816,160	33,816,160
Vote 80—Program expenditures—			National Library		
Operating budget	41,417,400	41,285,583	Vote 125—Program expenditures—		
Capital	1,032,000	972,480	Operating budget	28,255,997	28,255,645
Grants and contributions	1,878,000	1,878,000	Grants and contributions	63,981	63,981
Frozen	380,000			28,319,978	28,319,626
	44,707,400	44,136,063	Statutory amounts	2,917,090	2,915,237
Statutory amounts	4,613,762	4,609,130		31,237,068	31,234,863
	49,321,162	48,745,193	National Museum of Science and Technology		
National Arts Centre Corporation			Vote 130—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,966,112	20,966,112
Vote 85—Payments to the National Arts Centre Corporation	20,390,118	20,390,118	Public Service Commission		
National Battlefields Commission			Vote 135—Program expenditures—		
Vote 90—Program expenditures—			Operating budget	106,298,326	98,701,767
Operating budget	7,599,447	7,598,704	Frozen	1,377,000	
Statutory amounts	625,515	625,463		107,675,326	98,701,767
	8,224,962	8,224,167	Vote 136b—Adjustment to the account of the Staff Development and Training Revolving Fund (\$1,878,000)	1	
National Capital Commission			Statutory amounts	19,050,318	12,217,838
Vote 95—Payment to the National Capital Commission for operating expenditures	38,688,000	38,688,000		126,725,645	110,919,605
Vote 100—Payment to the National Capital Commission for capital expenditures	20,493,000	20,493,000			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Status of Women—Office of the Co-ordinator			Canadian Environmental Assessment Agency		
Vote 140—Operating expenditures—			Vote 15—Program expenditures—		
Operating budget	8,015,000	8,013,997	Operating budget	9,627,678	8,828,194
Frozen	30,000		Grants and contributions	1,058,000	506,074
	8,045,000	8,013,997	Frozen	31,272	
Vote 145—Grants	8,415,000	8,415,000	Less: revenues netted against expenditures	710,700	275,285
Statutory amounts	901,779	901,779		10,006,250	9,058,983
	17,361,779	17,330,776	Statutory amounts	702,256	699,000
Total Ministry	2,740,832,731	2,619,566,875		10,708,506	9,757,983
CITIZENSHIP AND IMMIGRATION			Total Ministry	568,612,557	557,872,318
Department			FINANCE		
Vote 1—Operating expenditures—			Department		
Operating budget	283,984,937	277,571,405	FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Interim federal health program	29,007,000	24,012,102	Vote 1—Program expenditures—		
Frozen	704,248		Operating budget	67,803,298	66,712,796
	313,696,185	301,583,507	Less: revenues netted against expenditures	7,500,000	7,474,919
Vote 2b—Write-off of outstanding immigration loans	2,944,039	2,669,616		60,303,298	59,237,877
Vote 5—Capital expenditures	10,120,000	9,978,427	Vote 5—Grants and contributions	280,000,000	208,003,913
Vote 10—Grants and contributions—			Vote 6b—Forgiveness—Republic of China	49,426,118	49,426,118
Grants and contributions	307,871,627	304,559,433	Statutory amounts	636,078,499	359,695,629
Frozen	12,777,902			1,025,807,915	676,363,537
	320,649,529	304,559,433	PUBLIC DEBT PROGRAM		
Statutory amounts	50,761,468	50,710,683	Statutory amounts	43,970,689,867	43,970,689,867
Total Department	698,171,221	669,501,666	FEDERAL-PROVINCIAL TRANSFER PAYMENTS PROGRAM		
Immigration and Refugee Board of Canada			Vote 15—Transfer payments to the territorial governments	1,132,077,075	1,132,069,140
Vote 15—Program expenditures—			Vote 20—Grant to the Province of Newfoundland and Labrador	40,000,000	40,000,000
Operating budget	70,484,819	70,484,819	Statutory amounts	18,559,595,319	18,559,595,319
Statutory amounts	8,881,843	8,844,000		19,731,672,394	19,731,664,459
	79,366,662	79,328,819	SPECIAL PROGRAM		
Total Ministry	777,537,883	748,830,485	Statutory amounts	70,985,336	977,238
ENVIRONMENT			Total Department	64,799,155,512	64,379,695,101
Department			Auditor General		
Vote 1—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget	504,948,866	499,417,606	Operating budget	45,751,780	45,519,725
Frozen	2,785,719		Grants and contributions	380,000	378,054
Less: revenues netted against expenditures	70,629,744	70,629,744		46,131,780	45,897,779
	437,104,841	428,787,862	Statutory amounts	5,550,528	5,550,457
Vote 5—Capital expenditures	36,338,753	36,217,654		51,682,308	51,448,236
Vote 10—Grants and contributions—					
Grants and contributions	42,453,960	42,265,400			
Frozen	734,832				
	43,188,792	42,265,400			
Statutory amounts	41,071,665	40,843,419			
Total Department	557,904,051	548,114,335			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian International Trade Tribunal			Canadian International Development Agency		
Vote 35—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget	6,962,000	6,805,560	Operating budget	101,211,402	100,054,730
Statutory amounts	987,000	987,000	Frozen	267,332	
	7,949,000	7,792,560		101,478,734	100,054,730
			Vote 25—Grants and contributions	1,537,130,300	1,536,318,783
Office of the Superintendent of Financial Institutions			Vote 26b—Forgiveness—Section 24.1 of the <i>Financial Administration Act</i>	23,500,000	23,446,290
Vote 40—Program expenditures—			Statutory amounts	143,877,681	143,867,127
Operating budget	46,430,900	41,211,794		1,805,986,715	1,803,686,930
Less: revenues netted against expenditures	44,617,000	39,453,265			
	1,813,900	1,758,529	Export Development Corporation		
Statutory amounts	76,401,214	(804,534)	Statutory amounts	36,365,794	36,365,794
	78,215,114	953,995			
Total Ministry	64,937,001,934	64,439,889,892	International Development Research Centre		
FISHERIES AND OCEANS			Vote 40—Payments to the International Development Research Centre	88,111,000	88,111,000
Vote 1—Operating expenditures—			International Joint Commission		
Operating budget	975,262,357	950,648,810	Vote 45—Program expenditures—		
Other operating costs	9,000,000	6,900,812	Operating budget	4,879,776	4,239,348
Frozen	45,000		Frozen	1,600,000	
Less: revenues netted against expenditures	53,444,000	40,082,925		6,479,776	4,239,348
	930,863,357	917,466,697	Statutory amounts	352,000	352,000
Vote 5—Capital expenditures	114,679,200	101,379,214		6,831,776	4,591,348
Vote 10—Grants and contributions—			NAFTA Secretariat, Canadian Section		
Grants and contributions	53,779,085	53,660,389	Vote 50—Program expenditures—		
Frozen	450,015		Operating budget	2,063,000	1,280,199
	54,229,100	53,660,389	Statutory amounts	117,000	117,000
Statutory amounts	80,018,898	79,039,418		2,180,000	1,397,199
Total Ministry	1,179,790,555	1,151,545,718	Northern Pipeline Agency		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			Vote 55—Program expenditures—		
Department			Operating budget	235,000	151,256
Vote 1—Operating expenditures—			Statutory amounts	19,000	19,000
Operating budget	848,060,470	836,880,429		254,000	170,256
Frozen	9,966,475		Total Ministry	3,424,709,179	3,363,773,844
Less: revenues netted against expenditures	18,011,000	14,487,684	GOVERNOR GENERAL		
	840,015,945	822,392,745	Vote 1—Program expenditures—		
Vote 5—Capital expenditures	110,749,950	110,055,374	Operating budget	9,929,660	9,928,876
Vote 10—Grants and contributions	421,768,389	413,984,329	Grants and contributions	12,000	12,000
Vote 11b—Write-off of uncollectable loans and accountable advances	49,823	31,427		9,941,660	9,940,876
Statutory amounts	101,653,787	72,249,288	Statutory amounts	1,259,739	1,257,048
Total Department	1,474,237,894	1,418,713,163	Total Ministry	11,201,399	11,197,924
Canadian Commercial Corporation					
Vote 15—Program expenditures	10,742,000	10,738,154			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
HEALTH			HUMAN RESOURCES DEVELOPMENT		
Department			Department		
Vote 1—Operating expenditures—			CORPORATE SERVICES PROGRAM		
Operating budget	430,236,493	391,227,621	Vote 1—Program expenditures—		
Indian health services—			Operating budget	233,596,357	224,672,645
Operating budget	158,329,314	151,537,169	Special purpose	168,950,636	154,999,191
Revenues netted against expenditures	(9,200,000)	(7,029,514)	Less: revenues netted against expenditures	312,787,859	293,742,000
Non-insured health services	417,447,500	414,862,521		89,759,134	85,929,836
Frozen	63,000		Statutory amounts	22,100,980	21,950,702
Less: revenues netted against expenditures	60,900,000	49,951,126		111,860,114	107,880,538
	935,976,307	900,646,671			
Vote 5—Capital expenditures—			HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Capital	8,017,451	8,017,451	Vote 5—Operating expenditures—		
Indian health services—			Operating budget	1,052,732,773	1,026,631,218
Capital	1,338,249	1,327,700	Frozen	558,560	
	9,355,700	9,345,151	Less: revenues netted against expenditures	909,686,901	887,263,000
Vote 10—Grants and contributions—				143,604,432	139,368,218
Grants and contributions	198,211,130	197,486,295	Vote 10—Grants and contributions—		
Indian health services—			Grants and contributions	1,297,453,481	1,266,265,107
Grants and contributions	476,462,847	476,462,847	Frozen	114,775,114	
	674,673,977	673,949,142		1,412,228,595	1,266,265,107
Statutory amounts	58,932,181	58,886,563	Statutory amounts	947,032,527	947,032,527
Total Department	1,678,938,165	1,642,827,527		2,502,865,554	2,352,665,852
Hazardous Materials Information Review Commission			LABOUR PROGRAM		
Vote 15—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	1,084,550	1,067,216	Operating budget	42,419,333	41,544,046
Statutory amounts	179,323	179,323	Grants and contributions	2,670,000	2,312,229
	1,263,873	1,246,539		45,089,333	43,856,275
Medical Research Council			Statutory amounts	74,575,779	74,575,779
Vote 20—Operating expenditures—				119,665,112	118,432,054
Operating budget	9,047,796	8,618,719	INCOME SECURITY PROGRAM		
Vote 25—Grants	228,120,000	228,090,711	Vote 20—Program expenditures—		
Statutory amounts	624,508	616,000	Operating budget	201,093,731	180,801,565
	237,792,304	237,325,430	Income security redesign project—		
Patented Medicine Prices Review Board			Operating budget	80,364,000	76,760,803
Vote 30—Program expenditures—			Less: revenues netted against expenditures	177,448,514	156,700,000
Operating budget	2,953,889	2,559,923		104,009,217	100,862,368
Statutory amounts	339,635	339,591	Statutory amounts	22,251,703,663	22,251,703,663
	3,293,524	2,899,514		22,355,712,880	22,352,566,031
Total Ministry	1,921,287,866	1,884,299,010	Total Department	25,090,103,660	24,931,544,475

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Canada Labour Relations Board				
Vote 25—Program expenditures—				
Operating budget	7,927,000		7,621,401	
Statutory amounts	974,494		974,161	
	8,901,494		8,595,562	
Canadian Artists and Producers Professional Relations Tribunal				
Vote 30—Program expenditures—				
Operating budget	1,580,000		992,393	
Statutory amounts	146,000		146,000	
	1,726,000		1,138,393	
Canadian Centre for Occupational Health and Safety				
Vote 35—Program expenditures—				
Operating budget	7,662,298		6,395,401	
Less: revenues netted against expenditures	5,441,000		4,226,406	
	2,221,298		2,168,995	
Statutory amounts	6,209		4,594	
	2,227,507		2,173,589	
Total Ministry	25,102,958,661		24,943,452,019	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
ADMINISTRATION PROGRAM				
Vote 1—Program expenditures—				
Operating budget	82,279,600		78,257,318	
Grants and contributions	497,300		497,300	
	82,776,900		78,754,618	
Statutory amounts	5,649,165		5,646,865	
	88,426,065		84,401,483	
INDIAN AND INUIT AFFAIRS PROGRAM				
Vote 5—Operating expenditures—				
Operating budget	243,693,263		229,285,111	
Vote 6b—Debt write-off	139,673		139,672	
Vote 10—Capital expenditures	2,081,396		2,066,513	
Vote 15—Grants and contributions—				
Grants and contributions	3,735,258,009		3,734,466,646	
Frozen	8,748,354			
	3,744,006,363		3,734,466,646	
Statutory amounts	358,432,719		325,622,392	
	4,348,353,414		4,291,580,334	
NORTHERN AFFAIRS PROGRAM				
Vote 35—Operating expenditures—				
Operating budget	77,680,275		71,764,293	
Vote 40—Grants and contributions	84,876,652		84,632,782	
Vote 45—Payments to Canada Post Corporation	15,600,000		15,532,902	
Statutory amounts	7,036,894		6,998,392	
	185,193,821		178,928,369	
Total Department	4,621,973,300		4,554,910,186	
Canadian Polar Commission				
Vote 50—Program expenditures—				
Operating budget	917,913		881,262	
Grants and contributions	18,000		18,000	
	935,913		899,262	
Statutory amounts	69,000		69,000	
	1,004,913		968,262	
Total Ministry	4,622,978,213		4,555,878,448	
INDUSTRY				
Department				
Vote 1—Operating expenditures—				
Operating budget	536,622,483		518,535,311	
Ice Storm of January 98—				
Ontario	179,000		179,000	
Less: revenues netted against expenditures	26,869,000		25,234,114	
	509,932,483		493,480,197	
Vote 5—Grants and contributions—				
Grants and contributions	544,262,000		527,279,837	
Ice Storm of January 98—				
Ontario	2,800,000		2,800,000	
Frozen	9,017,997			
	556,079,997		530,079,837	
Statutory amounts	933,173,547		911,601,321	
Total Department	1,999,186,027		1,935,161,355	
Atlantic Canada Opportunities Agency				
Vote 20—Operating expenditures—				
Operating budget	46,838,241		45,097,651	
Vote 25—Grants and contributions—				
Grants and contributions	269,572,001		264,923,053	
Frozen	2,166,000			
	271,738,001		264,923,053	
Statutory amounts	15,900,472		15,885,329	
	334,476,714		325,906,033	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures	
	\$	\$		\$	\$	
Canadian Space Agency						
Vote 30—Operating expenditures—			Vote 75—Capital expenditures—			
Operating budget	68,741,858	67,399,072	Capital	44,850,000	44,826,107	
Frozen	257,542		Frozen	1,230,400		
	68,999,400	67,399,072		46,080,400	44,826,107	
Vote 35—Capital expenditures—			Vote 80—Grants and contributions	134,125,000	133,830,936	
Personnel	5,325,577	5,297,543	Statutory amounts	98,715,824	84,390,094	
Capital	134,799,423	133,794,283		517,794,725	495,598,424	
Less: revenues netted against expenditures	7,403,000	6,507,615	Natural Sciences and Engineering Research Council			
	132,722,000	132,584,211	Vote 85—Operating expenditures—			
Vote 40—Grants and contributions	25,357,000	25,278,121	Operating budget	16,347,559	15,977,790	
Statutory amounts	3,703,897	3,702,479	Vote 90—Grants	417,984,000	417,984,000	
	230,782,297	228,963,883	Statutory amounts	1,488,407	1,486,431	
				435,819,966	435,448,221	
Competition Tribunal						
Vote 45—Program expenditures—			Social Sciences and Humanities Research Council			
Operating budget	1,160,000	1,026,134	Vote 95—Operating expenditures—			
Statutory amounts	98,000	98,000	Operating budget	6,866,742	6,809,012	
	1,258,000	1,124,134	Frozen	2,408		
				6,869,150	6,809,012	
Copyright Board						
Vote 50—Program expenditures—			Vote 100—Grants	87,152,000	87,151,999	
Operating budget	976,260	937,459	Statutory amounts	759,299	758,030	
Frozen	550			94,780,449	94,719,041	
	976,810	937,459				
Statutory amounts	102,000	102,000	Standards Council of Canada			
	1,078,810	1,039,459	Vote 105—Payments to the Standards Council of Canada	5,111,000	5,111,000	
Enterprise Cape Breton Corporation						
Vote 55—Payments to the Enterprise Cape Breton Corporation	9,786,720	9,787,000	Statistics Canada			
			Vote 110—Program expenditures—			
Economic Development Agency of Canada for the Regions of Quebec						
Vote 60—Operating expenditures—			Operating budget	332,632,675	321,864,148	
Operating budget	29,819,916	28,974,982	Grants and contributions	435,196	435,196	
Ice Storm of January 98—			Frozen	967,250		
Ontario	966,700	908,197	Less: revenues netted against expenditures	74,000,000	64,788,918	
	30,786,616	29,883,179		260,035,121	257,510,426	
Vote 65—Grants and contributions—			Statutory amounts	37,315,795	37,315,795	
Grants and contributions	230,964,049	207,998,486		297,350,916	294,826,221	
Ice Storm of January 98—			Western Economic Diversification			
Ontario	10,000,000	403,163	Vote 115—Operating expenditures—			
Frozen	1,387,000		Operating budget	37,330,450	34,123,736	
	242,351,049	208,401,649	Vote 120—Grants and contributions—			
Statutory amounts	122,582,433	122,566,687	Grants and contributions	313,788,500	272,353,850	
	395,720,098	360,851,515	Frozen	16,152,501		
				329,941,001	272,353,850	
National Research Council of Canada						
Vote 70—Operating expenditures—			Statutory amounts	28,218,554	28,216,350	
Operating budget	236,566,616	232,551,287		395,490,005	334,693,936	
Frozen	2,306,885		Total Ministry	4,718,635,727	4,523,230,222	
	238,873,501	232,551,287				

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
JUSTICE			Law Commission of Canada		
Department			Vote 33a—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	1,836,917	1,164,452
Operating budget	239,292,524	238,114,656	Offices of the Information and Privacy Commissioners of Canada		
Vote 5—Grants and contributions—			Vote 35—Program expenditures—		
Grants and contributions	28,917,409	28,071,286	Operating budget	5,697,842	5,520,206
Legal aid	85,000,000	85,000,000	Privacy commissioner legal		
C-17 contributions	4,617,389	4,617,387	fees	173,644	117,180
C-68 transition contributions	2,756,204	2,619,519	Less: adjustments pursuant to section		
C-68 communications and consulta-			37.1 of the <i>Financial</i>		
tions contributions	60,000	35,286	<i>Administration Act</i>	65,173	
Young offenders	150,000,000	150,000,000		5,806,313	5,637,386
	271,351,002	270,343,478	Statutory amounts	809,855	809,537
Statutory amounts	18,619,645	18,605,259		6,616,168	6,446,923
Total Department	529,263,171	527,063,393	Supreme Court of Canada		
Canadian Human Rights Commission			Vote 40—Program expenditures—		
Vote 10—Program expenditures—			Operating budget	10,520,950	10,107,793
Operating budget	13,465,717	13,205,980	Frozen	25,650	
Statutory amounts	1,589,737	1,579,589		10,546,600	10,107,793
	15,055,454	14,785,569	Statutory amounts	4,170,643	4,170,643
Commissioner for Federal Judicial Affairs				14,717,243	14,278,436
Vote 15—Operating expenditures—			Tax Court of Canada		
Operating budget	4,773,302	4,682,149	Vote 45—Program expenditures—		
Frozen	31,261		Operating budget	10,317,926	10,290,786
Less: revenues netted against			Statutory amounts	889,843	889,382
expenditures	275,000	191,500		11,207,769	11,180,168
	4,529,563	4,490,649	Total Ministry	832,987,823	828,049,827
Vote 20—Canadian Judicial Council—Operating expenditures—			NATIONAL DEFENCE		
Operating budget	754,050	737,338	Vote 1—Operating expenditures—		
Statutory amounts	214,806,063	214,806,063	Operating budget	7,526,042,615	7,469,359,723
	220,089,676	220,034,050	Frozen	16,094,675	
Federal Court of Canada			Less: revenues netted against		
Vote 25—Program expenditures—			expenditures	389,878,000	366,579,453
Operating budget	27,942,250	27,554,584		7,152,259,290	7,102,780,270
Vancouver accommodation	525,000	232,441	Vote 5—Capital expenditures—		
Frozen	8,000		Capital	2,110,557,573	2,005,050,965
	28,475,250	27,787,025	Frozen	2,940,000	
Statutory amounts	3,161,478	3,149,519	Less: adjustments pursuant to section		
	31,636,728	30,936,544	37.1 of the <i>Financial</i>		
Human Rights Tribunal Panel			<i>Administration Act</i>	4,254,709	
Vote 30—Program expenditures—				2,109,242,864	2,005,050,965
Operating budget	2,489,697	2,085,292	Vote 10—Grants and contributions—		
Statutory amounts	75,000	75,000	Grants and contributions	298,919,082	297,105,003
	2,564,697	2,160,292	Frozen	67,758,191	
				366,677,273	297,105,003
			Statutory amounts	788,314,425	782,318,858
			Total Ministry	10,416,493,852	10,187,255,096

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
NATIONAL REVENUE				
Vote 1—Operating expenditures—				
Operating budget	2,174,880,792		2,152,876,471	
Compensation to Canada Post Corporation	8,034,508		8,034,508	
Frozen	2,022,626			
Less: revenues netted against expenditures	138,088,000		136,103,000	
	2,046,849,926		2,024,807,979	
Vote 5—Capital expenditures	8,461,666		8,235,644	
Vote 10—Contributions	95,000,000		95,000,000	
Statutory amounts	313,886,533		313,857,598	
Total Ministry	2,464,198,125		2,441,901,221	
NATURAL RESOURCES				
Department				
Vote 1—Operating expenditures—				
Operating budget	434,903,396		429,170,787	
Frozen	679,593			
Less: revenues netted against expenditures	18,508,316		18,508,316	
	417,074,673		410,662,471	
Vote 5—Capital expenditures	12,069,000		12,059,695	
Vote 10—Grants and contributions	38,612,845		38,400,860	
Statutory amounts	92,460,778		55,586,110	
Total Department	560,217,296		516,709,136	
Atomic Energy Control Board				
Vote 20—Program expenditures—				
Operating budget	40,619,263		39,147,777	
Grants and contributions	658,000		568,319	
Frozen	1,217,095			
	42,494,358		39,716,096	
Statutory amounts	4,110,618		4,107,224	
	46,604,976		43,823,320	
Atomic Energy of Canada Limited				
Vote 25—Payments to Atomic Energy of Canada Limited for operating and capital expenditures—				
Other operating costs	142,615,000		142,615,000	
Frozen	15,600,000			
	158,215,000		142,615,000	
Cape Breton Development Corporation				
Vote 30—Payments to the Cape Breton Development Corporation for operating and capital expenditures	22,105,000		22,105,000	
National Energy Board				
Vote 35—Program expenditures—				
Operating budget	26,074,850		24,747,563	
Statutory amounts	3,342,548		3,301,000	
	29,417,398		28,048,563	
Total Ministry	816,559,670		753,301,019	
PARLIAMENT				
The Senate				
Vote 1—Program expenditures—				
Operating budget	29,485,121		28,770,413	
Grants and contributions	411,179		411,179	
	29,896,300		29,181,592	
Statutory amounts	16,165,038		16,165,038	
	46,061,338		45,346,630	
House of Commons				
Vote 5—Program expenditures—				
Operating budget	162,721,171		157,919,393	
Grants and contributions	706,029		706,029	
Less: revenues netted against expenditures	1,107,000		911,724	
	162,320,200		157,713,698	
Statutory amounts	73,513,964		73,513,964	
	235,834,164		231,227,662	
Library of Parliament				
Vote 10—Program expenditures—				
Operating budget	18,778,500		18,025,726	
Less: revenues netted against expenditures	203,000		203,000	
	18,575,500		17,822,726	
Statutory amounts	2,105,000		2,105,000	
	20,680,500		19,927,726	
Total Ministry	302,576,002		296,502,018	
PRIVY COUNCIL				
Department				
Vote 1—Program expenditures—				
Operating budget	72,494,725		72,481,564	
Grants and contributions	1,461,000		1,186,713	
Frozen	398,000			
	74,353,725		73,668,277	
Statutory amounts	6,163,246		6,138,246	
Total Department	80,516,971		79,806,523	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Canadian Centre for Management Development				
Vote 5—Program expenditures—				
Operating budget	9,304,674		8,886,050	
Grants and contributions	165,000		146,000	
Frozen	24,476			
	9,494,150		9,032,050	
Statutory amounts	4,942,166		4,940,376	
	14,436,316		13,972,426	
Canadian Intergovernmental Conference Secretariat				
Vote 10—Program expenditures—				
Operating budget	3,099,974		3,099,182	
Frozen	15,976			
	3,115,950		3,099,182	
Statutory amounts	254,793		254,000	
	3,370,743		3,353,182	
Canadian Transportation Accident Investigation and Safety Board				
Vote 15—Program expenditures—				
Operating budget	20,565,950		20,103,279	
Frozen	4,500			
	20,570,450		20,103,279	
Statutory amounts	2,617,059		2,593,861	
	23,187,509		22,697,140	
Chief Electoral Officer				
Vote 20—Program expenditures—				
Operating budget	2,608,000		2,488,568	
Statutory amounts	196,585,647		196,582,836	
	199,193,647		199,071,404	
Commissioner of Official Languages				
Vote 25—Program expenditures—				
Operating budget	9,562,194		9,349,042	
Frozen	21,600			
	9,583,794		9,349,042	
Statutory amounts	1,115,755		1,115,755	
	10,699,549		10,464,797	
National Round Table on the Environment and the Economy				
Vote 30—Program expenditures—				
Operating budget	3,268,339		3,257,696	
Frozen	17,031			
	3,285,370		3,257,696	
Statutory amounts	206,993		206,993	
	3,492,363		3,464,689	
Public Service Staff Relations Board				
Vote 35—Program expenditures—				
Operating budget	4,988,000		4,557,847	
Statutory amounts	570,227		568,000	
	5,558,227		5,125,847	
Security Intelligence Review Committee				
Vote 40—Program expenditures—				
Operating budget	1,284,248		1,283,245	
Frozen	752			
	1,285,000		1,283,245	
Statutory amounts	121,000		121,000	
	1,406,000		1,404,245	
Total Ministry	341,861,325		339,360,253	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	45,735,214		45,233,544	
Other operating costs	1,221,273,740		1,221,273,740	
Grants and contributions	32,600,000		32,600,000	
Less: revenues netted against expenditures	332,482,989		332,482,989	
	967,125,965		966,624,295	
Vote 5—Capital expenditures	347,996,313		273,075,496	
Vote 10—Real Property Services Revolving Fund—Activities in support of broader Government objectives	2,589,000		2,589,000	
Statutory amounts	428,711,714		65,959,287	
	1,746,422,992		1,308,248,078	
SUPPLY AND SERVICES PROGRAM				
Vote 15—Program expenditures—				
Operating budget	644,064,080		632,162,174	
Compensation to financial institutions	36,658,000		33,859,347	
Less: revenues netted against expenditures	159,331,447		159,331,447	
	521,390,633		506,690,074	
Vote 16b—Optional Services Revolving Fund—Operating losses write-off (SIS)		1		
Vote 17b—Canada Communication Group Revolving Fund—Cumulative deficit write-off		1		

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Vote 18b—Canada Communication Group Revolving Fund—Repeal of section 5.3 of the <i>Revolving Funds</i> <i>Act</i>		1		
Statutory amounts	598,943,667		51,878,803	
	1,120,334,303		558,568,877	
CROWN CORPORATIONS PROGRAM				
Vote 20—Payments to Old Port of Montreal Corporation Inc.	9,000,000		9,000,000	
Vote 25—Payments to Queens Quay West Land Corporation	4,100,000		4,100,000	
	13,100,000		13,100,000	
Total Department	2,879,857,295		1,879,916,955	
Canada Mortgage and Housing Corporation				
Vote 30—Operating expenditures	1,863,667,000		1,863,052,805	
Vote 31a—To authorize the additional amount of \$50MM pursuant to para- graph 21(b) of the <i>National Housing</i> <i>Act</i>		1		
	1,863,667,001		1,863,052,805	
Canada Post Corporation				
Vote 35—Payments to the Canada Post Corporation for special purposes	14,000,000		14,000,000	
Total Ministry	4,757,524,296		3,756,969,760	
SOLICITOR GENERAL				
Department				
Vote 1—Operating expenditures— Operating budget	32,282,042		30,731,965	
Frozen	45,000			
	32,327,042		30,731,965	
Vote 5—Grants and contributions	39,346,201		38,853,301	
Statutory amounts	2,076,599		2,076,599	
Total Department	73,749,842		71,661,865	
Canadian Security Intelligence Service				
Vote 10—Program expenditures— Operating budget	168,494,654		167,626,594	
Statutory amounts	110,731		108,128	
	168,605,385		167,734,722	
Correctional Service				
Vote 15—Penitentiary Service and National Parole Service— Operating expenditures— Operating budget	925,133,400		910,594,968	
Grants and contributions	2,063,000		2,062,908	
Frozen	45,000			
	927,241,400		912,657,876	
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	165,422,200		163,231,860	
Statutory amounts	109,453,661		97,319,930	
	1,202,117,261		1,173,209,666	
National Parole Board				
Vote 25—Program expenditures— Operating budget	21,931,750		21,738,793	
Statutory amounts	2,979,050		2,979,050	
	24,910,800		24,717,843	
Office of the Correctional Investigator				
Vote 30—Program expenditures— Operating budget	1,275,494		1,235,574	
Statutory amounts	162,000		162,000	
	1,437,494		1,397,574	
Royal Canadian Mounted Police				
Vote 35—Law enforcement—Operating expenditures— Operating budget	1,666,207,242		1,675,127,593	
Grants and contributions	1,390,000		1,184,818	
Frozen	3,016,502			
Less: revenues netted against expenditures	733,994,805		733,994,805	
	936,618,939		942,317,606	
Vote 40—Law enforcement—Capital expenditures	115,466,063		115,375,030	
Statutory amounts	237,105,073		237,105,073	
	1,289,190,075		1,294,797,709	
Royal Canadian Mounted Police External Review Committee				
Vote 45—Program expenditures— Operating budget	769,042		570,239	
Statutory amounts	50,000		50,000	
	819,042		620,239	
Royal Canadian Mounted Police Public Complaints Commission				
Vote 50—Program expenditures— Operating budget	3,588,979		3,512,844	
Frozen	12,362			
	3,601,341		3,512,844	
Statutory amounts	300,000		300,000	
	3,901,341		3,812,844	
Total Ministry	2,764,731,240		2,737,952,462	

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
TRANSPORT					
Department			Frozen	234,530	
Vote 1—Operating expenditures—			Less: revenues netted against		
Operating budget	639,571,122	499,658,091	expenditures	24,085,000	23,875,044
Frozen	63,000			95,498,625	92,026,718
Less: revenues netted against			Statutory amounts	7,923,353	7,923,353
expenditures	367,796,000	229,660,620		103,421,978	99,950,071
	271,838,122	269,997,471			
Vote 5—Capital expenditures—			GOVERNMENT CONTINGENCIES		
Capital	113,861,000	104,418,412	AND		
Frozen	1,900,000		CENTRALLY FINANCED		
	115,761,000	104,418,412	PROGRAMS		
Vote 10—Grants and contributions—			Vote 5—Government contingencies—		
Grants and contributions	760,140,984	757,564,369	Frozen	278,018,945	
Frozen	2,620,000		Vote 15—Training assistance	10,000,000	
	762,760,984	757,564,369		288,018,945	
Vote 15—Payments to the Jacques					
Cartier and Champlain Bridges			EMPLOYER CONTRIBUTIONS		
Inc.	25,687,000	25,566,237	TO INSURANCE PLANS		
Vote 20—Payments to Marine Atlantic			PROGRAM		
Inc.	91,290,000	91,290,000	Vote 20—Public Service		
Vote 25—Payments to VIA Rail Canada			Insurance—		
Inc.	216,204,000	216,204,000	Other operating costs	809,489,000	701,456,994
Vote 30—Payments to the St. Lawrence			Grants and contributions	232,000	226,515
Seaway Authority	1		Less: revenues netted against		
Vote 31a—Payments to the Canada Ports			expenditures	68,987,000	67,690,533
Corporation	1,500,000	715,267		740,734,000	633,992,976
Statutory amounts	734,752,147	733,008,166	Statutory amounts	416,638,371	416,638,371
Total Department	2,219,793,254	2,198,763,922		1,157,372,371	1,050,631,347
Canadian Transportation Agency			Total Ministry	1,548,813,294	1,150,581,418
Vote 35—Program expenditures—					
Operating budget	19,363,000	19,339,470	VETERANS AFFAIRS		
Grants and contributions	4,000	4,000	Department		
Frozen	12,000		VETERANS AFFAIRS		
	19,379,000	19,343,470	PROGRAM		
Statutory amounts	37,384,275	37,365,577	Vote 1—Operating expenditures—		
	56,763,275	56,709,047	Operating budget	206,979,769	201,842,420
Civil Aviation Tribunal			Other health purchased services—		
Vote 40—Program expenditures—			Personnel	2,500,000	2,486,177
Operating budget	819,000	818,207	Other health purchased services	329,857,000	325,141,148
Statutory amounts	82,000	82,000	Frozen	500,000	
	901,000	900,207		539,836,769	529,469,745
Total Ministry	2,277,457,529	2,256,373,176	Vote 5—Grants and contributions	1,392,386,000	1,373,653,635
			Statutory amounts	23,834,288	23,810,224
				1,956,057,057	1,926,933,604
TREASURY BOARD					
Secretariat			VETERANS REVIEW		
CENTRAL ADMINISTRATION OF			AND APPEAL		
THE PUBLIC SERVICE			BOARD PROGRAM		
PROGRAM			Vote 10—Program expenditures—		
Vote 1—Program expenditures—			Operating budget	6,908,812	6,796,369
Operating budget	115,305,095	112,425,725	Statutory amounts	1,016,000	1,016,000
Grants and contributions	4,044,000	3,476,037		7,924,812	7,812,369
			Total Ministry	1,963,981,869	1,934,745,973
			GRAND TOTAL	140,454,787,921	137,394,236,218

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

PRIVY COUNCIL

Department

Indian Specific Claims Commission	206,750	202,498	179,199	2,929,184	3,517,631
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This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the government in negotiating the settlement of their claim.

Royal Commission on Aboriginal Peoples				53,407	53,407
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This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to Part I of the *Inquiries Act*. The Commission's mandate was to investigate all aspects of contemporary life for Aboriginal people in Canada and the evolution of the relationship between Aboriginal peoples (Indian, Inuit and Métis), the Government of Canada and Canadian society as a whole. The final report was submitted on November 22, 1996.

Commission of Inquiry on the Blood System in Canada			94,681	2,232,665	2,327,346
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This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to Part I of the *Inquiries Act*. The Commission's mandate was to review and report on the mandate, organization, management, operations, financing and regulation of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980s. The final report was submitted on November 26, 1997.

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commission of Inquiry into the Deployment of Canadian Forces to Somalia.....	24,500	21,510	113,390	4,492,024	4,651,4 24
<p>This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to Part I of the <i>Inquiries Act</i>. The Commission's mandate was to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department on National Defence in respect of the Canadian Forces deployment to Somalia and, to inquire into various matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia action. The final report was submitted on July 2, 1997.</p>					
Commission to Review Allowances of Members of Parliament	20,000	18,540	5,891	304,493	348,924
<p>This Commission was established by Order in Council (PC 1997-1101 dated July 31, 1997) pursuant to section 68 of the <i>Parliament of Canada Act</i>. The Commission's mandate was to inquire into the adequacy of the annual variations of sessional allowances to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate, within six months of the date of their appointment. The report was tabled on February 4, 1998.</p>					
Commissions of Inquiry - Related					
Legal Costs				17,926	17,926
<p>Legal costs for Intervenor participation associated with the Commission of Inquiry on the Blood system in Canada and other related costs associated with the Commission of Inquiry into the Deployment of Canadian Forces to Somalia.</p>					

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1997-98 Expendi- tures	Name of members	1997-98 Expendi- tures
	\$		\$
PRIVY COUNCIL		Commission to Review Allowances of Members of Parliament	
Department		Blais J J (Commissioner and Chairperson)	151
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Jérôme-Forget M (Commissioner)	2,096
		Speaker R (Commissioner)	16,293
			<u>18,540</u>
Desbarats P (Commissioner)	12,220		
Létourneau G (Commissioner and Chairperson)	750		
Rutherford R C (Commissioner)	8,540		
	<u>21,510</u>		
Indian Specific Claims Commission			
Augustine R (Commissioner)	53,039		
Bellegarde J D (Co-chairperson)	41,266		
Corcoran C (Commissioner)	67,007		
Gill A (Commissioner)	16,001		
Prentice J E (Co-chairperson)	25,185		
	<u>202,498</u>		

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and

conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department	8	162,919	10,973	5,130	1,515	18 0,537
Canadian Heritage—						
Department	9	70,539	2,628	8,765	3,888	85,8 20
National Archives of Canada	3	49,831		981		50,812
National Library	1	14,514			61	14,575
Public Service Commission	1	7,280		1,728		9,008
Status of Women—Office of the Co-ordinator	1	25,883		3,799		29,682
Citizenship and Immigration—						
Department	2	70,264		2,516		72,780
Environment—						
Department	4	18,508		5,275		23,783
Canadian Environmental Assessment Agency	2			9,292		9,292
Fisheries and Oceans—						
Department	7	44,385		74,406	1,124	119,915
Foreign Affairs and International Trade—						
Department	2	58,529	6,689			65,218
Canadian International Development Agency	14	73,568		44,759	5,067	123,394
Health—						
Department	20	116,659	93,481	89,335		299,4 75
Human Resources Development—						
Department	15	24,272		18,052		42,324
Indian Affairs and Northern Development—						
Department	7	176,800	500	10,776	5,490	193, 566
Industry—						
Department	9	122,398	1,506	13,571		137,475
Atlantic Canada Opportunities Agency	1				2,570	2,570
Economic Development Agency of Canada for the Regions of Quebec	2	25,033		2,324		27,357
Statistics Canada	3	39,229		6,102	578	45,909
Western Economic Diversification	4		1,608	59,550		61,158
Justice—						
Department	7	87,235		10,872	1,095	99,202
Federal Court of Canada	1	26,820		7,955		34,775
National Defence	6	122,620	12,262	39,214	36	174,132
National Revenue	2	41,103				41,103
Natural Resources—						
Department	1	27,791		1,358		29,149
National Energy Board	2	21,366				21,366
Parliament						
House of Commons	1	6,927		11,906		18,833
Privy Council—						
Canadian Transportation Accident Investigation and Safety Board	1	31,111		4,059		35,170
Commissioner of Official Languages	1	275				275

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Public Works and Government Services—						
Department	4	56,488		36,007		92,495
Solicitor General—						
Department	1	28,263				28,263
Correctional Service	11	233,107		29,728		262,835
Royal Canadian Mounted Police	1	32,256	4,000	5,000	3,000	44,256
Transport—						
Department	13	370,793		27,076	209	398,078
Veterans Affairs—						
Department	6	17,338				17,338
Total	173	2,204,104	133,647	529,536	24,633	2,891,920

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 1997-98 ⁽¹⁾		Amount realized in 1997-98 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Prince Rupert Port Corporation—	
Atomic Energy of Canada Limited	434,303	Dividends	468,590
CASH AND ACCOUNTS RECEIVABLE—		Royal Canadian Mint	2,469
Interest on bank deposits	326,279,111	Saint John Port Corporation—	
FOREIGN EXCHANGE ACCOUNTS—		Dividends	91,466
International reserves held in the Exchange Fund		St. John's Port Corporation—	
Account—		Dividends	9,269
Transfer of profit	1,336,004,553	Vancouver Port Corporation	51,994
International Monetary Fund—Subscriptions—			<u>1,562,272,981</u>
Transfer of profit	43,311,343	Total enterprise Crown corporations	<u>2,393,803,315</u>
Total foreign exchange accounts	1,379,315,896	Joint and mixed enterprises—	
LOANS, INVESTMENTS AND ADVANCES—		Petro-Canada Limited—	
Enterprise Crown corporations—		Dividends	<u>14,323,130</u>
Business Development Bank of Canada—		National governments including developing	
Dividends	3,402,500	countries—	
Canada Deposit Insurance Corporation	49,020,293	Development of export trade (loans administered by the	
Canada Mortgage and Housing Corporation	609,998,938	Export Development Corporation)—Foreign Affairs	
Farm Credit Corporation	168,444,812	and International Trade	129,406,925
Farm syndicates loan fund	663,791	Developing countries—Foreign Affairs and	
	<u>831,530,334</u>	International Trade—Canadian International	
Other—		Development Agency—International develop-	
Bank of Canada—		ment assistance	2,719,561
Transfer of profit	1,509,375,812	Jamaica—Finance	3,408,709
Canada Development Investment Corporation—		United Kingdom—Finance—United Kingdom Financial	
Dividends	5,000,000	Agreement Act, 1946	2,872,197
Canada Lands Company Limited—		Deferred interest	<u>4,272,739</u>
Dividends	20,400,000	Total national governments including developing	
Canada Ports Corporation—		countries	<u>142,680,131</u>
Interest	\$ 23,356	International organizations—	
Dividends	<u>242,593</u>	International Monetary Fund—	
	265,949	Enhanced Structural Adjustment Facility	<u>32,637,889</u>
Interport Loan Fund—		Provincial and territorial governments—	
Transfer of profit	1,761,776	NEWFOUNDLAND—	
Canada Post Corporation—		Finance—	
Interest	\$ 7,764,000	Municipal Development and Loan	
Dividends	<u>10,000,000</u>	Board	115,128
	17,764,000	Winter capital projects fund	8,534
Canadian Dairy Commission	2,814,138	Industry—	
Cape Breton Development Corporation	122,026	Atlantic Development Board carry-over	
Halifax Port Corporation—		projects	43,156
Dividends	586,543	Atlantic Provinces Power Development	
Montreal Port Corporation—		Act	3,703,943
Interest	\$ 181,433	Atlantic Canada Opportunities Agency—	
Dividends	<u>3,377,516</u>	Special areas and highways agreement	488
	3,558,949		<u>3,871,249</u>

RETURN ON INVESTMENTS—Continued

	Amount realized in 1997-98 ⁽¹⁾		Amount realized in 1997-98 ⁽¹⁾
	\$		\$
NOVA SCOTIA—		SASKATCHEWAN—	
Finance—		Agriculture and Agri-Food—	
Municipal Development and Loan		Agricultural service centres	149,165
Board	11,023	Finance—	
Industry—		Municipal Development and Loan	
Atlantic Development Board carry-over		Board	2,386
projects	118,348		151,551
Atlantic Canada Opportunities Agency—		ALBERTA—	
Special areas and highways agreement	287,570	Finance—	
	416,941	Municipal Development and Loan	
PRINCE EDWARD ISLAND—		Board	40,631
Finance—		Industry—	
Municipal Development and Loan		Western Economic Diversification—	
Board	17,360	Special areas and highways agreement	19,197
Winter capital projects fund	17,854		59,828
Industry—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Comprehensive development plan agreement	473,023	Municipal Development and Loan	
	508,237	Board	38,426
NEW BRUNSWICK—		YUKON TERRITORY—	
Finance—		Indian Affairs and Northern Development—	
Municipal Development and Loan		Government of the Yukon Territory	52,819
Board	88,925	Total provincial and territorial governments	9,421,662
Industry—		Other loans, investments and advances—	
Atlantic Provinces Power Development		Loans and accountable advances—	
Act	1,285,622	Foreign Affairs and International Trade—	
Atlantic Canada Opportunities Agency—		Personnel posted abroad	383,036
Special areas and highways agreement	583,121	Other—	
Natural Resources—		Agriculture and Agri-Food—	
Regional electrical inter-		Construction of multi-purpose exhibition	
connections	1,236,839	buildings	663,189
	3,194,507	Citizenship and Immigration—	
QUEBEC—		Transportation and assistance loans	250,550
Finance—		Finance—	
Federal-provincial fiscal		Ottawa Civil Service Recreational	
arrangements	58,944	Association	4,400
Municipal Development and Loan		Fisheries and Oceans—	
Board	995,114	Groundfish processors	185,000
	1,054,058	Indian Affairs and Northern Development—	
ONTARIO—		Inuit loan fund	21,297
Finance—		First Nations in British Columbia	13,410
Municipal Development and Loan		Indian economic development fund	813,006
Board	7,746	Council for Yukon Indians	363,274
MANITOBA—		Native claimants	5,460,480
Finance—		Yukon Energy Corporation	2,207,785
Municipal Development and Loan		National Defence—	
Board	11,026	Canadian Forces housing projects	245,159
Winter capital projects fund	24,659	Transport—	
Industry—		Hamilton harbour commissioners	6,703
Western Economic Diversification—			
Special areas and highways agreement	30,615		
	66,300		

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1997-98 ⁽¹⁾		Amount realized in 1997-98 ⁽¹⁾
	\$		\$
Veterans Affairs—		National Revenue—	
Veterans' Land Act Fund—		Public buildings and properties—Rental	344,448
Advances	365,320	Natural Resources—	
	<u>10,599,573</u>	Natural Resources Revolving Funds	56,603
Total other loans, investments and advances	10,982,609	Public Works and Government Services—	
Total loans, investments and advances	<u>2,603,848,736</u>	Public Works and Government Services Revolving Funds	7,101,444
OTHER ACCOUNTS—		Government Telecommunications and Informatics Services Revolving Fund	519,700
Agriculture and Agri-Food—		Rental income from properties—Rental—	
Interest on sale of irrigated land	32	Other rentals	64,394
Canadian Heritage—		Solicitor General—	
Canadian Heritage Revolving Funds	38,081	Correctional Service—CORCAN Revolving Fund	1,200,800
Finance—		Royal Canadian Mounted Police—	
Retirement of unmatured debt	1,510,074	Loans and advances to persons posted abroad—	
Foreign Affairs and International Trade—		Interest	\$ 4,890
Interest on mission bank accounts	195,967	Transfer of profit	19,228
Indian Affairs and Northern Development—			<u>24,118</u>
Indian housing assistance fund—On-reserve housing—Interest on guaranteed loans	337,711	Total other accounts	<u>19,292,519</u>
Farm Credit Corporation	19,000	TOTAL RETURN ON INVESTMENTS	<u>4,329,170,565</u>
Esso Ltd—Norman Wells Project profits	7,015,992		
Industry—		Summary—	
Bombardier Inc., groupe Canadair	671	Interest	1,373,371,412
Interest on general development agreement—		Transfer of profits	2,897,488,704
Province of British Columbia	230,808	Dividends	57,901,607
National Defence—		Other	408,842
Interest on loans to employees posted abroad	598,838	Total	<u>4,329,170,565</u>
Interest earned from funds on deposit with suppliers	33,838		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons -Statement of sessional and expense allowances, and of travel expenses paid in 1997-98";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			ENVIRONMENT		
Department			Department		
<i>Ministers—</i>			<i>Ministers—</i>		
Hon R E Goodale	1	5,434	Hon S Marchi	1	2,680
Hon L Vanciel	1	51,901	Hon C Stewart	1	68,205
<i>Minister responsible for the Canadian</i>			<i>Parliamentary Secretary—</i>		
<i>Wheat Board—</i>			K Kraft Sloan	1	11,211
Hon R E Goodale	1	8,857	FINANCE		
<i>Secretary of State (Agriculture and Agri-Food,</i>			Department		
<i>Fisheries and Oceans)</i>			<i>Minister of Finance—</i>		
Hon G Normand	1	44,770 ⁽¹⁾	Hon P Martin	1	41,362
<i>Parliamentary Secretaries—</i>			<i>Secretaries of State (International Financial</i>		
J Pickard	1	4,959	<i>Institutions)—</i>		
J Harvard	1	17,589	Hon D Peters	1	30,249
CANADIAN HERITAGE			Hon J Peterson	1	32,570
Department			<i>Parliamentary Secretary—</i>		
<i>Minister—</i>			T Valeri	1	356
Hon S Copps	1	86,695	FISHERIES AND OCEANS		
<i>Secretary of State (Multiculturalism) and</i>			Department		
<i>(Status of Women)—</i>			<i>Ministers—</i>		
Hon H Fry	1	21,777	Hon D Anderson	1	80,267
<i>Secretary of State (Parks)—</i>			Hon F J Mifflin	1	6,445
Hon A Mitchell	1	33,485	<i>Secretary of State (Fisheries and Oceans) and</i>		
<i>Parliamentary Secretary—</i>			<i>(Agriculture and Agri-Food)—</i>		
J Godfrey	1	745	Hon F Robichaud	1	9,593 ⁽²⁾
CITIZENSHIP AND IMMIGRATION					
Department					
<i>Minister—</i>					
Hon L Robillard	1	51,469			
<i>Parliamentary Secretary—</i>					
M Minna	1	2,635			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			INDUSTRY		
Department			Department		
<i>Minister of Foreign Affairs—</i>			<i>Minister—</i>		
Hon L Axworthy	1	79,728	Hon J Manley	1	76,942
<i>Ministers of International Trade—</i>			<i>Secretaries of State (Science, Research and Development)—</i>		
Hon S Marchi	1	39,049	Hon J Gerrard	1	4,210
Hon A C Eggleton	1	23,050	Hon R J Duhamel	1	33,439
<i>Ministers of International Cooperation and Ministers responsible for Francophonie—</i>			<i>Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—</i>		
Hon D Boudria	20	5,253	Hon M Cauchon	60	22,780
Hon D Marleau	20	41,835	<i>Parliamentary Secretary—</i>		
<i>Secretary of State (Latin America and Africa)—</i>			W Lastewka	1	191
Hon D Kilgour	1	33,988	JUSTICE		
<i>Secretary of State (Asia and Pacific)—</i>			Department		
Hon R Chan	1	20,567	<i>Ministers and Attorneys General of Canada—</i>		
<i>Parliamentary Secretary—</i>			Hon A Rock	1	3,822
R J MacDonald	1	5,447	Hon A McLellan	1	16,620
HEALTH			<i>Parliamentary Secretary—</i>		
Department			E Bakopanos	1	3,197
<i>Ministers—</i>			NATIONAL DEFENCE		
Hon D Dingwall	1	12,745	Department		
Hon A Rock	1	20,114	<i>Ministers—</i>		
<i>Parliamentary Secretary—</i>			Hon D Young	1	9,216
J Volpe	1	3,890	Hon A Eggleton	1	41,996
HUMAN RESOURCES DEVELOPMENT			<i>Parliamentary Secretary—</i>		
Department			J Richardson	1	1,263
<i>Minister of Human Resources Development—</i>			NATIONAL REVENUE		
Hon P S Pettigrew	1	59,460	<i>Ministers—</i>		
<i>Minister of Labour and Deputy Leader of the Government in the House of Commons—</i>			Hon J Stewart	1	4,980
Hon A Gagliano	1	2,731	Hon H S Dhaliwal	1	39,356
<i>Minister of Labour—</i>			<i>Parliamentary Secretary—</i>		
Hon L MacAulay	1	46,570	S Barnes	1	17,878
<i>Secretary of State (Children and Youth)—</i>			NATURAL RESOURCES		
Hon E Blondin-Andrew	1	87,488	Department		
<i>Parliamentary Secretaries—</i>			<i>Ministers—</i>		
R D Nault	1	7,472	Hon A McLellan	1	2,030
B Chamberlain	1	3,236	Hon R E Goodale	1	73,229
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			<i>Minister responsible for the Canadian Wheat Board—</i>		
Department			Hon R E Goodale	1	1,373
<i>Ministers—</i>			<i>Parliamentary Secretary—</i>		
Hon R Irwin	1	30,101	G Byrne	1	6,250
Hon J Stewart	1	26,289			
<i>Parliamentary Secretary—</i>					
Dr B Patry	1	1,050			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
PRIVY COUNCIL			SOLICITOR GENERAL		
Department			Department		
<i>Prime Minister—</i>			<i>Solicitors General of Canada—</i>		
Rt Hon J Chretien	1	5,295	Hon H Gray	1	1,696
<i>Deputy Prime Minister—</i>			Hon A Scott	1	40,119
Hon H Gray	1	9,266	<i>Parliamentary Secretary—</i>		
<i>President of the Queen's Privy Council for</i>			N Discepolo	1	4,448
<i>Canada and Minister of Intergovernmental</i>					
<i>Affairs—</i>			TRANSPORT		
Hon S Dion	1	37,910	Department		
<i>Leader of the Government in the Senate and Minister</i>			<i>Ministers—</i>		
<i>with special responsibility for literacy—</i>			Hon D Anderson	1	6,892
Hon J Fairbairn	1	7,409	Hon D Collenette	1	46,845
<i>Leader of the Government in the Senate—</i>			<i>Parliamentary Secretary—</i>		
Hon A Graham	1	64,549	S Keyes	1	6,790
<i>Leader of the Government in the House</i>					
<i>of Commons—</i>			TREASURY BOARD		
Hon D Boudria	1	17,084	Secretariat		
<i>Parliamentary Secretaries—</i>			<i>President of the Treasury Board and Minister</i>		
P Adams	1	2,423	<i>responsible for Infrastructure—</i>		
P DeVillers	1	1,812	Hon M Massé	1	17,050
PUBLIC WORKS AND GOVERNMENT			<i>Parliamentary Secretary—</i>		
SERVICES			O L Jackson	1	462
Department					
<i>Ministers—</i>			VETERANS AFFAIRS		
Hon D Marleau	15	3,502	Department		
Hon A Gagliano	15	5,367	<i>Secretary of State (Veterans)—</i>		
<i>Parliamentary Secretary—</i>			Hon F J Mifflin	1	33,965
J Pickard	15	493	<i>Parliamentary Secretary—</i>		
			G Proud	1	898

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State Hon G. Normand, include those of the Secretary of State (Fisheries and Oceans).

(2) The expenditures reported under Fisheries and Oceans for Secretary of State Hon F. Robichaud, include those of the Secretary of State (Agriculture and Agri-Food).

SECTION 13

1997-98

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN) Ministerial Meeting	62,419
Meeting of the International Committee for the Francophone Games, and Conference of Youth and Sports Ministers of la Francophonie	93,032
Conference of Ministers of Education of la Francophonie	18,861
UNESCO General Conference	86,256
Conference of Ministers responsible for la Francophonie	70,977
Conference of Spouses of Heads of State and Government of the Americas	34,003
FTAA Trade Ministerial Meeting (Belo Horizonte)	34,316
FTAA Trade Ministerial Meeting (San José)	28,728
Governor General's Visit to France	120,890
Governor General's Visit to India and Pakistan	659,279
Installation of the Archbishop of Toronto, Monsignor Aloysius Ambrozic, as Cardinal	50,734
International Conference (s) on Education	61,919
Summit of La Francophonie	647,315
NATO Summit	352,719
Organization of American States General Assembly	56,456
OSCE Ministerial Meeting	53,271
Prime Minister's Visit to Moscow, St. Petersburg, London and Edinburgh (CHOGM)	1,388,152
Prime Minister's Visit to New York	175,854
Prime Minister's Visit to Washington	242,623
Start-up Costs and Advance Team Visits for Prime Minister's April, 1998 Visit to Nassau and Santiago (Summit of the Americas)	161,556
Start-up Costs and Advance Team Visits for Prime Minister's May, 1998 Visit to Europe	278,478
Summit of the Eight (Denver) and UN Special Session on the Environment and Development	859,716
Team Canada Mission to Mexico City, Brasilia Sao Paulo, Buenos Aires and Santiago	4,473,311
United Nations Commission on Human Rights	88,920
United Nations General Assembly	559,046
Miscellaneous Conferences and Meetings	249,644
Total	10,908,475

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Association of South East Asian Nations (ASEAN)—Ministerial Meeting</i>	58,077	Foreign Affairs and International Trade Baillargeon C, Filion F, Fortin J, Granger P, Hubert J-P, Léger B, Ménard N, Racine A. Canadian International Development Agency Leroux J, Rousseau H. Provincial government Legault B.	
Member of the House of Commons Axworthy Hon L. Foreign Affairs and International Trade Heinbecker P, James L, Johnstone V, Kadas R, Lemieux-Lewin A, Sheppy G, Stevenson B.			
<i>Meeting of the International Committee for the Francophone Games and Conference of Youth and Sports Ministers of la Francophonie</i>	92,452	Conference of Ministers of Education of la Francophonie ...	18,861
Member of the House of Commons Marleau Hon D.		Foreign Affairs and International Trade Granger P, Hubert J-P. Canadian International Development Agency Zumstein J.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

\$

\$

UNESCO General 67,649

Member of the House of Commons
Coppes Hon S.

Foreign Affairs and International Trade

Asselin A, Malone D.

Canadian Heritage

Gélinas D, Roy F.

Provincial government

Harrison Hon R.

Canadian UNESCO Commission

Agnaieff M, Conley M, Fagnan G, Patenaude L,

Phillips C, Proulx J, Roots F, Scott M.

Council of Ministers of Education, Canada

Pelley B.

Conference of Ministers responsible

for la Francophonie 43,758

Members of the House of Commons

Marleau Hon D, Vautour A.

Foreign Affairs and International Trade

Baillargeon J, Cousineau M, Desmarais M, Doren A,

Granger P, Hubert J-P, Laprade S, Paris F, Racine A.

Conference of Spouses of Heads of State

and Government of the Americas 20,863

Head of Delegation

Chrétien Mde A.

Foreign Affairs and International Trade

Léger L, Racine A.

Prime Minister's Office/Privy Council Office

Hosek C, Mongeon J, Schryburt C, Wilson T.

FTAA Trade Ministers Meeting

(Belo Horizonte) 33,631

Foreign Affairs and International Trade

Carrière C, Santerre L, Stevenson B,

Weybrecht E, Wright R.

FTAA Trade Ministers Meeting (San José) 22,724

Members of the House of Commons

Marchi Hon S, Sauvageau B.

Foreign Affairs and International Trade

Carrière C, Dunn J, Durand P, Lessard M,

McCallion K, Munroe D, Santerre L, Veysey G.

Governor General's Visit to France 103,188

Governor General

LeBlanc Rt Hon R.

Foreign Affairs and International Trade

Boucher C, Boucher R, Boulet D, Bourassa J,

Dubeau G, Lederman L, Roy J.

Government House

Coulombe C, Gouch J, Higgins K, Jolivet G,

Larocque J, Lortie L, Paul J.

Governor General's Visit to India and Pakistan 655,219

Governor General

LeBlanc Rt Hon R.

Members of the House of Commons

Chan Hon R, Dhaliwal Hon H, Ménard R,

Obhrai D, Riis N.

Foreign Affairs and International Trade

Beauchamp R, Beauchemin M-A, Brophy T, Cain L,

Caldwell D, Colette L, Cooter C, Davidson J,

Florida P, Forest J, Giroux F, Hallman D,

Kern D, Landeryou M, Latour C, Lavigne J,

Lebel J, Leduc R, Nigl J, Randall S,

Summers D, Vary A, Walker P, Waterfall D,

Weatherbee B, Whitcomb E, Winter R.

Government House

Baker J, Bédard S, Burke S, Chevrier Y,

Cook Dr T, Coulombe C, Dubé E, Dymond B,

Gough J, Higgins K, Jolivet G, LaRocque J,

Lortie L, Menzies G, St-Laurent B.

National Revenue

Barluk M, Kurl A, Lefebvre D, Schmidt G.

Parliamentary Exchanges and Protocol Directorate

Kingston E.

Others

Boucher R, Clarkson A, Crowston W, Dhalla Dr N,

Harmston R, Kothari R, Ladhani N, Oppal Hon W,

Rajput A, Ralston Saul J, Singh G, Vassanji M.

Installation of the Archbishop of Toronto, Aloyius,

Ambrozic, as Cardinal 48,684

Members of the House of Commons

Guarnieri A, Marchi Hon S.

Member of the Senate

Gigantés Hon P.

Foreign Affairs and International Trade

Campbell J, Lessard M.

Others

Gigantés E-M, Marchi L.

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>International Conference (s) on Education</i>	61,919	National Defence	
Provincial Governments		Alwyn-Smith A, Barrette Dr I, Bullock J, King J, Martin E.	
Gillan Hon J, Grimes Hon R, Harrison Hon R,		Prime Minister's Office/Privy Council Office	
Marois Hon P, Oakley Dr W, Upshaw R.		Bartleman J, Bilodeau J-F, Bird S, Benson I,	
Canadian Commission for UNESCO		Brooman K, Carisse J-M, Carle J, Chretien C,	
Laberge D, Proulx Prof J.		Côté C, Deschambault D, Donolo P, Hartley B,	
Council of Ministers of Education, Canada		Laurin A, MacInnis D, Parisot P, Pelletier J,	
Bélanger M, Cappon P, Molloy G, Molloy S,		Prusakowski T, Read C, Séguin B, Schryburt C,	
Pelley B.		Wilson T.	
Non-governmental Organizations			
Paquet P, Nixon Dr R.		<i>Organization of American States General Assembly</i>	56,456
<i>Summit of la Francophonie</i>	475,190	Member of the Senate	
Members of the House of Commons		Molgat Hon G.	
Bélair R, Bélanger M, Boudria Hon D,		Canadian International Development Agency	
Bradshaw C, Chretien Rt Hon J,		Schemmer D.	
Marleau Hon D, Paradis D, Patry B.		Foreign Affairs and International Trade	
Canadian International Development Agency		Bale S, Bazinet F, Dickson B, Guttman T,	
Desmarais M, Doren A, Gauvreau É, Labelle H,		Hanna J, Herran-Lima J, Hickman H, Munroe D,	
Lepage M, Rousseau H.		Pappas C, St-Jean B, Wielgosc R.	
Foreign Affairs and International Trade		Senate	
Baillargeon C, Beauchamps R, Boucher C,		Lafrenière G.	
Brault M-A, Croft P, Desjardins R, Dubeau G,		<i>OSCE Ministerial Meeting</i>	53,271
Filion F, Fortin J, Hoang L, Hubert J-P,		Member of the House of Commons	
Lafond C, Laprade S, Lebel J, Lessard N,		Axworthy Hon L.	
Nadeau J-P, Ouellette A, Paris F, Pichette P,		Foreign Affairs and International Trade	
Racine A, Rioux M-C, Roy I, Roy J.		Brown D, Dubois P, Johnston V, Jurschewski S,	
Prime Minister's Office/Privy Council Office		Larocheffe F, Lepage M-F, Mosser M, Stevens D.	
Bartleman J, Bertrand J, Boyer C, Brooman K,		<i>Prime Minister's Visit to Moscow, St. Petersburg,</i>	
Carisse J-M, Chretien C, Cintrat J, Deschambault D,		<i>London and Edinburgh (CHOGM)</i>	1,181,106
Faubert M, Garceau P, Hartley B, Lang J,		Members of the House of Commons	
Legros G, Parisot P, Pelletier J, Pilon T,		Axworthy Hon L, Chretien Rt Hon J.	
Read C, Schryburt C, Séguin B, Tessier I,		Foreign Affairs	
Therrien C.		Alexander V, Beauchamp R, Bodemer S,	
National Defence		Brown D, Buchman G, Davidson R, Davis D,	
Diepbrink P, Grenier C, Rouleau Dr C, St-Martin A.		Dunington D, Fabi S, Gill D, Gilmour W,	
Public Works and Government Services		Green K, Guevin I, Johnstone V, Kern M,	
Nguyen Trung L, Phamhuy B, Tran N.		Kroll H, Landry G, Leahy A, Lebel J, Lemieux M,	
Provincial Governments		Lemieux P, Licari G, Mackay-Dietrich N,	
Gaudet Hon W, Labossière E, Pham H, Rocan D.		MacLaren R, Malone D, Mongrain N,	
Others		Moore R, Murley R, Myers M, Nicoloff O,	
Bensimon J, Cousineau T, LeBlanc G, Pagé G, Roy L.		Pezzack L, Portelance R, Roche P, Sarty L,	
<i>NATO summit</i>	232,681	Schroeder J, Sebastian C, Sinclair J, Stern J,	
Members of the House of Commons		Théberge N, Thomsen L.	
Axworthy Hon L, Chretien Rt Hon J, Eggleton Hon A.		National Defence	
Foreign Affairs and International Trade		Adam J, Arsenault J, Billard W, Bouchard M, Frei W,	
Court C, Dubeau G, Heinbecker P, Hulan H,		Mayhew M, Mullen K, Parker L, Paxton O,	
Johnstone V, Moore R.		Rouleau Dr C, Snider J, Tessier-Griffin A, Walton T.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

S

S

Prime Minister's Office/Privy Council Office
Anderson D, Bartleman J, Benson I, Brooman K,
Cameron D, Carisse J-M, Carle J, Chahal R,
Chrétien C, Côté C, Deschambault D, Dona C,
Donolo P, Estan D, Faubert M, Foster M,
Fung M, Goldenberg E, Hartley B, Lang J,
Laurin A, Legros G, Lyons R, Pilon T,
Prusakowski T, Read C, Robillard L,
Saraiva T, Schryburt C, Schryburt M,
Séguin B, Wilson T.

Public Works and Government Services Canada
Kirilloff N, Sukarov I.

Prime Minister's Visit to New York 116,471

Member of the House of Commons

Chrétien Rt Hon J.

Foreign Affairs and International Trade

Chrétien R, Hepburn L, Lemieux P.

National Defence

Bourque C, Crawford C, Rouleau Dr C, Senecal J.

Prime Minister's Office/Privy Council Office

Bartleman J, Benson I, Bilodeau J-F, Boyer C,
Carisse J-M, Deschambault D, Donolo P, Faubert M,
Galarneau S, Hartley B, Legros G, Lyon R,
Mulholland L, Pancott L, Prusakowski T,
Séguin B, Simpson A, Sparkes P.

Community Delegation

Arsenault F, Demas D, Hehr K, Herie E,
Hnatyshyn Rt Hon R, Lemieux-Brassard L,
Mills Dr B, Norman E, Richler D, Simpson A,
Vlug H, Warmington V, Young P.

Attendants to the Community Delegation

Brock T, Clarke C, Hehr K, Magarell G, Malcolm S,
Normand R, Presley C, Roach C, Villeneuve E.

Prime Minister's Visit to Washington 113,007

Members of the House of Commons

Axworthy Hon S, Chrétien Rt Hon J.

Eggleton Hon A, Marchi Hon S, Stewart Hon J.

Environment

Knill A, Smart A-M.

Foreign Affairs

Bourget N, Johnstone V, Kergin M, Lappe C,
Lessard M, Pearson M, Miyazaki R, Stevenson B,
Portelance R.

National Defence

Aucoin R, Beck D, Milford K, Pilon Dr J.

Prime Minister's Office/Privy Council Office

Bartleman J, Bertrand J, Carisse J-M,
Carle J, Chrétien C, Côté C, Deschambault D,
Dona C, Donolo P, Goldenberg E, Hartley B,
Hosek C, Laurin A, Legros G, MacInnis D,
Martin B, Parisot P, Pelletier J, Prusakowski T,
Read C, Schryburt C, Séguin B, Tessier T.

RCMP

Dyke P, Nadeau N, Pagé M, Snowman M,
Tessier R, Ward S.

Revenue

Bergamini M, Cocksedge A.

Start-up Costs and Advance Team

*Visit for Prime Minister's April, 1998 Visit to Nassau
(CARICOM) and Santiago (Summit of the Americas)* 87,856

Foreign Affairs and International Trade

Anderson M, Dubeau G, Lemieux P,
McKinley I, Pigeon L, Stewart G, Valle C.

National Defence

Bridger S, Coderre D, Ricard C, Ridler R,
Short K, Trudel R.

Prime Minister's Office/Privy Council Office

Bartleman J, Brooman K, Dona C,
Larocque D, McLelland C, Mongeon J, Pilon T,
Prusakowski T, Séguin B, Sparkes P, Wilson T.

Start-up Costs, Hotel Deposits and

Advance Team Visits for Prime Minister's

May, 1997 Visit to Europe 228,672

Foreign Affairs and International Trade

Delouya A, Dubeau G, Hepburn L,
Lemieux P, Phillips K.

Prime Minister's Office/Privy Council Office

Bartleman J, Boyer C, Brooman K,
Carle J, Chrétien C, Dona C, Faubert M,
Mongeon J, Prusakowski T, Robillard L,
Séguin B, Sparkes P, Wilson T, Young T.

Summit of The Eight (Denver) and United Nations

Special Session on The Environment and

Development (New York) 618,539

Members of the House of Commons

Axworthy Hon L, Caccia Hon C,
Chrétien Rt Hon J, Kraft Sloan K, Lincoln C,
Martin Hon P, Stewart Hon C, Torsney P.

Members of the Senate

Spivak Hon M, Taylor Hon N.

Environment

Nelems M, Wilkinson K.

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

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Finance		Kwasniewski E, Lemieux P, Lessard M,	
Judd J, MacGregor M, Montador B, O'Leary T,		McGovern P, Miron C, Pigeon L, Plouffe L,	
Thorkelson R.		Portelance R, Renault N, Sheck C, Veysey G.	
Foreign Affairs and International Trade		National Defence	
Adams H, Alexander C, Assad A, Baltzan F,		Barrette J, Galant J, Gingras M, Hicks D,	
Bates P, Béliveau T, Boulet D, Brost L, Buck K,		Kosak J, MacPhail D, Paxton N, Perron J,	
Burge A, Byzewski M, Campbell D, Chappell P,		Reynolds J, Rouleau Dr C, Saray B,	
Chowdhury D, Chrétien R, Colli T, Comeau C,		Trudel J, Vance D.	
Delouya A, Dery R, Douglas R, Duffney M,		Prime Minister's Office/Privy Council Office	
Edwards L, Fraser J, Giroux J, Glasgow L,		Anderson D, Arial B, Bartleman J, Benson I,	
Gompf J, Heinbecker P, Hepburn L,		Bertrand J, Bilodeau J-F, Boyer C, Brooman K,	
Hudson A, Jackson H, Jeffrey H, Jobin S,		Cameron D, Carisse J-M, Carle J, Chahal R,	
Johnstone V, Lewchuk S, Lyen R, Levin M,		Chrétien C, Côté C, Daigneault M,	
Litalien Y, McCartney K, McRae R, Portelance R,		Deschambault D, Dona C, Faubert M, Fung M,	
Rioux G, Smith B, Smith G, Solomon P,		Galarneau S, Goldenberg E, Hartley B, Hosek C,	
Stevens D, Terjanian A, Tellier A,		Laflour E, Larocque D, Laurin A, Legros G, Levy B,	
Théberge N, Uy F, Whelton C.		Lyon R, Mongeon J, Pancott L, Paré P, Parisot P,	
National Defence		Pelletier J, Prusakowski T, Read C, Reeder N,	
Baker B, Barrette Dr I, Dupras R, Elves M,		Robillard L, Ross L, Saraiva T, Schryburt C,	
Hardy L, Hubert N, Osgood J.		Schryburt M, Séguin B, Sparkes P, Tessier I, Wilson T.	
Prime Minister's Office/Privy Council Office		Public Works and Government Services	
Anderson D, Bartleman J, Bertrand J,		Baudoin M-C, Bergevin P, Berlanga C,	
Bilodeau J-F, Brooman K, Carisse J-M, Carle J,		Bertone L, Bianchi A, Bodinaud M, Branco J,	
Chahal R, Chrétien C, Côté C, Deschambault D,		Chatelain N, Choquette D, Daguerre-Massieu C,	
Dona C, Donolo P, Faubert M, Goldenberg E,		Dana M-J, Dandenault R, De Manuel A, Dores J,	
Hartley B, Legros G, Lilko M-C, MacInnis D,		Dykstra J, Estela W, Etcheverry G, Fulton J,	
Pancott L, Pelletier J, Pilon T, Schryburt C,		Gauthier A, Gravel R, Haegler B, Hardy M,	
Séguin B, Tessier I, Wilson T.		Henderson-Cotrim L, Ingham F, Junqueira C,	
Public Works and Government Services		Kelly S, Kuriansky D, Lindsey M, Luciani B,	
Kondo M.		Macri A, Malzoni C, Meyer S, Mizne S,	
Others		Morin T, Mundy K, Orglmeister E, Payas G,	
Boldt C, Heald F, Mitchell A, Screenivasan G.		Perrault M-C, Roseblum R, Rubert A-M,	
<i>Team Canada Mission to Mexico City,</i>		Sandoz M, Sarot R, Schultzki D, Sugden D,	
<i>Brasilia, Sao Paulo, Buenos Aires and Santiago</i>	<i>3,060,410</i>	Sweet K, Troula S, Van Reigersberg F,	
Governor General		Villares A, Watson R, Weiss K, Wolteche M,	
LeBlanc Rt Hon R.		Youssef F.	
Members of the House of Commons		Canadian Intergovernmental Conference Secretariat	
Chrétien Rt Hon J, Kilgour Hon D, Marchi Hon S.		Young T.	
Provincial Premiers and Territorial Leaders		Provincial and Territorial Governments	
Binns Hon P, Clark Hon G, Filmon Hon G,		Babiuk F, Chan D, Cotter B, Craig C, Dau J,	
Frenette Hon R, Harris Hon M, Klein Hon R,		Downey J, Gaudet G, Glavine G, Grace V,	
MacLellan Hon R, McDonald Hon P, Morin Hon D,		Handley J, Harding T, Harling C, Hicks R,	
Romanow Hon R, Tobin Hon B.		Lindsay D, MacLellan P, Marchildon G,	
Foreign Affairs and International Trade		McQuaid P, Pronovost J, Reid R, Sokolyk T,	
Beauchamp R, Carisse J, Dubeau G, Durand P,		Spitzer E, St-Germain R, Thompson B, Trenholm S.	
Grenier D, Hepburn L, Hudson A, Kergin M,			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>United Nations Commission on Human Rights</i>	82,531	Canadian International Development Agency Fieldhouse B.	
Members of the House of Commons		Foreign Affairs and International Trade	
Axworthy Hon L, Bachand C, Beaumier C, Robinson S.		Adsett H, Brown D, Buchan G, Curtis G,	
Foreign Affairs and International Trade		Dion A, Glauser M, Jeffrey L, Johnstone V,	
Brown D, Buchan G, Chatsis D, Dion A,		Kirsch P, Laker M, Laverdiere H, Lawrence R,	
Fournier R, Hoskins E, Hynes R, Johnstone V,		L'Heureux G, Malone D, Mlacak K, Moher M,	
Lawrence R, Lord W, McVey D, Mlacak K,		Niedobi N, Rao P, Reumiller E, Simard L,	
Niedoba N, Siminowski C, Théberge N.		Sinclair D, Souilliere M, Splinter P, Stevens D,	
<i>United Nations General Assembly</i>	497,935	Théberge N, Udell J, Wade S, Wittman P.	
Members of the House of Commons		National Defence	
Axworthy Hon L, Dockrill M, Jones J,		Dean G.	
Martin K, Saada J, Torsney P, Turp D.		Special Observers	
Auditor General		Chartrand P, Gillies D, Qualman H, Warmington V.	
Beauvais I.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,878,104	437,473	2,315,577
Prince Edward Island	475,668	116,543	592,211
Nova Scotia—Federal	3,237,002	722,305	3,959,307
Nova Scotia—Cape Breton Development Corporation (CBDC)	9,256,663	1,450,955	10,707,618
Nova Scotia—CBDC (Section 9a)	4,860,518	633,357	5,493,875
Nova Scotia—Old silicosis	1,064,107	74,471	1,138,578
New Brunswick	1,611,630	424,859	2,036,489
Quebec	12,158,504	2,616,777	14,775,281
Ontario	29,487,685	6,848,596	36,336,281
Manitoba	1,475,214	422,376	1,897,590
Saskatchewan	1,682,820	585,836	2,268,656
Alberta	3,004,860	589,583	3,594,443
British Columbia	5,765,885	1,981,313	7,747,198
Payments respecting locally engaged employees outside Canada	90,342		90,342
Supplementary compensation to certain widows and dependant children of seamen	6,955		6,955
Public Service Employment benefit for employees slain on duty	1,869		1,869
Compensation to Quebec casual employees TB 1979-29	12,471		12,471
Excess monies paid to claimants (subrogation cases)	632,678		632,678
Salary recovered and returned to other government departments (subrogation cases)	398,388		398,388
Legal, medical, professional expenses (subrogation cases)	202,376		202,376
Penitentiary inmates compensation	266,804		266,804
	77,570,543	16,904,444	94,474,987
Less: recoveries		4,301,906	4,301,906
Administrative expenses recovered from Crown agencies			
Claim costs recovered from Crown agencies	19,644,395		19,644,395
Recoveries from responsible third parties (subrogation)	1,093,046		1,093,046
Overpayment of compensation recovered from claimants	25,824		25,824
Penitentiary inmates compensation recovered	228,258		228,258
	20,991,523	4,301,906	25,293,429
Net expenditures	56,579,020	12,602,538	69,181,558

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 11 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1997-98

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W, NWT.	64,500	10,100	65,055	50,308	<i>Government Whip</i>	7,500			
Anderson D M, PEI ⁽²⁾	16,792	2,634	9,678	24,832	Hervieux-Payette C, Que.	64,500	10,100	15,038	86,513
Andreychuk R, Sask.	64,500	10,100	38,545	64,636	Jessiman D J, Man.	64,500	10,100	73,466	53,544
Angus W D, Que.	64,500	10,100	19,291	69,599	Johnson J, Man.	64,500	10,100	58,395	89,665
Atkins N K, Ont.	64,500	10,100	49,197	88,249	Johnstone A, PEI.	4,529	706	6,053	7,842
Austin J, BC.	64,500	10,100	70,189	53,329	Joyal S, Que.	22,461	3,507	2,288	80,222
Bacon L, Que.	64,500	10,100	7,762	88,837	Kelleher J F, Ont.	64,500	10,100	25,840	73,786
Balfour R J, Sask.	64,500	10,100	28,185	83,499	Kelly W M, Ont.	64,500	10,100	31,962	94,101
Beaudoin G A, Que.	64,500	10,100	4,523	86,083	Kenny C, Ont.	64,500	10,100	43,625	139,885
Bertson E A, Sask.	64,500	10,100	97,855	92,596	Keon W J, Ont.	64,500	10,100	747	66,317
<i>Deputy Leader</i>					Kinsella N A, NB.	64,500	10,100	40,540	92,494
<i>of the Opposition</i>	9,400				<i>Opposition Whip</i>	4,800			
Bolduc R, Que.	64,500	10,100	15,858	56,331	Kirby M, NS.	64,500	10,100	41,784	88,487
Bonnell M L, PEI ⁽²⁾	48,823	7,656	33,795	68,314	Kolber L E, Que.	62,520	8,120	12,540	77,706
Bosa P, Ont.	64,500	10,100	15,929	39,793	Landry J P, NB ⁽²⁾	13,953	2,188	10,231	29,182
Bryden J G, NB.	64,500	10,100	29,382	74,226	Lavoie-Roux T, Que.	64,500	10,100	3,949	74,606
Buchanan J M, NS.	64,500	10,100	53,484	75,387	Lawson E M, BC.	64,500	10,100	46,821	50,589
Butts P, NS.	33,910	5,302	14,466	20,530	Lebreton M, Ont.	64,500	10,100	14,614	84,774
Callbeck C, PEI.	33,910	5,302	13,243	39,393	Lewis P D, Nfld.	64,500	10,100	39,158	76,925
Carney P, BC.	64,500	10,100	53,483	89,929	Losier-Cool R-M, NB.	64,500	10,100	56,738	89,924
Carstairs S, Man.	64,500	10,100	65,725	64,594	Lucier P, YT.	64,500	10,100	59,225	65,453
<i>Deputy Leader</i>					Lynch-Staunton J, Que.	64,500	10,100	14,420	41,625
<i>of the Government</i>	7,806				<i>Leader of</i>				
Chalifoux T, Alta.	22,461	3,507	49,038	76,911	<i>the Opposition</i>	23,825			
Charbonneau G, Que ⁽²⁾	14,311	2,244	3,098	30,661	MacDonald F, NS ⁽²⁾	48,823	7,656	51,942	71,490
Cochrane E, Nfld.	64,500	10,100	40,916	89,789	MacDonald J M, NS ⁽²⁾	16,100	2,244	577	18,014
Cogger M B, Que.	64,500	10,100	20,688	86,892	Maheu S, Que.	64,500	10,100	8,728	49,091
Cohen E J, NB.	64,140	9,740	46,290	89,999	Marchand L, BC ⁽²⁾	59,100	9,258	31,301	63,566
Comeau G J, NS.	64,500	10,100	48,592	80,537	Meighen M A, Ont.	64,500	10,100	26,454	89,393
Cook J, Nfld.	4,529	706	3,792	9,695	Mercier L, Que.	64,500	10,100	8,742	86,541
Cools A C, Ont.	64,500	10,100	46,666	87,530	Milne L, Ont.	64,500	10,100	18,596	81,043
Corbin E G, NB.	64,500	10,100	19,012	50,077	Molgat G L, Man.	64,500	10,100	55,575	38,403
De Bané P, Que.	64,500	10,100	31,891	83,748	<i>Speaker of</i>				
Deware M M, NB.	64,500	10,100	32,662	96,285	<i>the Senate</i>	31,050			
Di Nino C, Ont.	64,500	10,100	26,377	47,619	Moore W P, NS.	64,500	10,100	30,062	48,882
Doody C W, Nfld.	64,500	10,100	35,811	56,603	Murray L, Ont.	64,500	10,100	26,669	57,479
Doyle R J, Ont ⁽²⁾	60,668	9,503	7,901	62,503	Nolin P C, Que.	64,500	10,100	24,915	88,861
Eyton J T, Ont.	64,140	9,740	22,394	64,889	Oliver D H, NS.	64,500	10,100	57,408	78,481
Fairbairn J, Alta.	64,500	10,100	59,711	80,773	Ottenheimer G, Nfld ⁽²⁾	53,700	8,064	7,558	42,366
Ferretti Barth M, Que.	33,910	5,302	8,338	55,234	Pearson L, Ont.	64,500	10,100	17,356	100,892
Fitzpatrick D R, BC.	4,529	706	2,536	18,715	Pépin L, Que.	63,248	9,904	8,921	85,198
Forest J B, Alta.	64,500	10,100	64,782	50,736	Perrault R J, BC.	64,500	10,100	55,028	57,690
Forrestall J M, NS.	64,500	10,100	59,496	89,634	Petten W J, Nfld ⁽²⁾	53,003	8,308	47,049	40,333
Gauthier J-R, Ont.	64,500	10,100	797	53,781	Phillips O H, PEI.	64,500	10,100	35,627	71,351
Ghitter R D, Alta.	64,500	10,100	26,036	63,902	Pitfield P M, Ont.	64,500	10,100		42,638
Gignatès P D, Que.	64,500	10,100	37,466	78,046	Poulin M-P, Ont.	64,500	10,100	45,298	65,060
Grafstein J S, Ont.	64,500	10,100	21,076	50,964	Prud'homme M, Que.	64,500	10,100	11,795	59,839
Graham A B, NS.	64,500	10,100	22,794	58,929	Riel M, Que ⁽²⁾	358	56	4,509	6,779
<i>Deputy Leader</i>					Rivest J-C, Que.	64,500	10,100	11,780	60,909
<i>of the Government</i>	2,897				Rizzuto F, Que ⁽²⁾	26,833	3,448	1,701	25,640
Grimard N, Que.	64,500	10,100	43,989	89,540	Roberge F, Que.	63,540	9,140	21,659	77,132
Gustafson L J, Sask.	64,500	10,100	55,906	49,725	Robertson B M, NB.	64,500	10,100	36,188	86,900
Haidasz S, Ont ⁽²⁾	59,623	9,340	44,938	88,259	Robichaud F, NB.	33,910	5,302	18,149	50,716
Hays D P, Alta.	64,500	10,100	87,640	104,499	Robichaud L J, NB.	64,500	10,100	7,066	49,778
Hébert J, Que.	64,500	10,100	13,465	136,532	Rompkey W, Nfld.	64,500	10,100	69,125	94,835

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1997-98—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾
	\$	\$	\$	\$		\$	\$	\$	\$
Rossiter E, PEI.....	64,500	10,100	26,939	71,855	Stratton T R, Man.....	64,500	10,100	46,013	82,717
Simard J-M, NB.....	64,500	10,100	29,471	70,976	Taylor N, Alta.....	64,500	10,100	62,214	57,639
Sparrow H O, Sask.....	64,500	10,100	30,320	33,783	Thompson A, Ont ⁽²⁾	57,171	8,958	490	36,363
Spivak M, Man.....	64,500	10,100	52,474	89,391	Tkachuk D, Sask.....	64,500	10,100	75,270	84,363
Stanbury R J, Ont.....	64,440	10,040	34,087	42,772	Twinn W P, Alta ⁽²⁾	35,707	4,004	31,344	53,608
Stewart J B, NS.....	64,500	10,100	31,354	83,726	Watt C, Que.....	64,500	10,100	35,539	92,423
St. Germain G, BC.....	64,500	10,100	81,441	89,436	Whelan E, Ont.....	64,500	10,100	22,617	78,945
Stollery P, Ont.....	64,500	10,100	32,544	87,508	Wood D, Que.....	64,500	10,100	19,914	92,146
					Total.....	6,646,420	1,020,985	3,618,986	7,714,263

⁽¹⁾ Research assistance, staff salaries and other expenses have been consolidated and are shown here against each senator's name. Previously, staff salaries accumulated in a separate account and were not included in this total.

⁽²⁾ Senators who have either resigned, retired, or were deceased during Fiscal year 1997-98.

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Abbott J.	64,500	21,325	85,922	Bridgman M L.	10,912	3,609	13,480
Abionczy D.	64,500	21,325	68,360	Brien P.	64,500	21,325	57,126
Adams W P.	64,500	21,325	22,748	Brisson S.	53,588	17,716	43,930
Alarie H.	53,588	17,716	23,622	Brown J C.	10,912	3,609	11,209
Alcock R.	64,500	21,325	71,426	Brown M A B.	64,500	21,325	25,779
Althouse V.	10,912	4,439	11,610	Brushett D.	10,912	3,609	12,340
Anders R.	53,588	17,716	50,473	Bryden J.	64,500	21,325	47,896
Anderson Hon D.	64,500	21,325	86,191	Bulte S.	53,588	17,716	25,988
Arseneault G H.	10,912	3,609	9,012	Byrne G.	64,500	26,225	70,381
Assad M.	64,500	21,325	15,501	Caccia Hon C L.	64,500	21,325	22,413
Assadourian S.	64,500	21,325	33,440	Cadman C.	53,588	17,716	65,368
Asselin G.	64,500	21,325	42,167	Calder M J.	64,500	21,325	34,492
Augustine J.	64,500	21,325	24,075	Campbell B R.	10,912	3,609	13,143
Axworthy C.	64,500	21,325	81,512	Cannis J.	64,500	21,325	30,450
Axworthy Hon L.	64,500	21,325	56,686	Canuel R.	64,500	21,325	59,792
Bachand A.	53,588	17,716	30,469	Caplan E.	53,588	17,716	27,613
Bachand C.	64,500	21,325	27,194	Carroll A.	53,588	17,716	25,092
Bailey R.	53,588	17,716	51,885	Casey B.	53,588	17,716	58,912
Baker G.	64,500	26,225	158,865	Casson R.	53,588	17,716	55,863
Bakopanos E.	64,500	21,325	35,662	Catterall M.	64,500	21,325	16,194
Barnes S.	64,500	21,325	44,050	<i>Allowance as Deputy</i>			
Beaumier C.	64,500	21,325	30,344	<i>Government Whip.</i>	6,771		
Bélair R.	64,500	26,225	59,433	Cauchon Hon M.	64,500	21,325	12,552
Bélanger M.	64,500	21,325	11,984	Chamberlain B.	64,500	21,325	29,087
Bélisle R.	10,912	3,609	1,940	Chan Hon R C Y.	64,500	21,325	104,469
Bellehumeur M.	64,500	21,325	35,064	Charbonneau Y.	53,588	17,716	17,702
Bellemare E.	64,500	21,325	5,203	Charest Hon J J.	64,500	21,325	49,475
Bennett C.	53,588	17,716	52,110	<i>Allowance as Leader of</i>			
Benoit L.	64,500	21,325	38,009	<i>Other Opposition Party.</i>	24,551		
Bergeron S.	64,500	21,325	17,874	Chatters D.	64,500	26,225	93,824
<i>Allowance as Chief Other</i>				Chrétien J-G.	64,500	21,325	49,677
<i>Opposition Party Whip.</i>	6,167			Chrétien Rt Hon J.	64,500	21,325	4,294
Bernier G.	53,588	17,716	53,799	Clancy M.	10,912	3,609	15,424
Bernier G.	10,912	3,609	10,996	Clouthier H.	53,588	17,716	43,878
Bernier M.	10,912	3,609	8,226	Coderre D.	53,588	17,716	18,484
Bernier Y.	64,500	21,325	94,896	Cohen S.	64,500	21,325	41,562
Bertrand R.	64,500	21,325	44,504	Collenette Hon D.	64,500	21,325	32,575
Bethel J C.	10,912	3,609	11,883	Collins B.	10,912	3,609	18,674
Bevilacqua M.	64,500	21,325	50,021	Comuzzi J.	64,500	26,225	57,910
Bhaduria J.	10,912	3,609	13,125	Copps Hon S M.	64,500	21,325	34,118
Bigras B.	53,588	17,716	10,429	Cowling M.	10,912	3,609	12,001
Blaikie W A.	64,500	21,325	71,949	Crawford R.	10,912	3,609	7,852
<i>Allowance as Other</i>				Crête P.	64,500	21,325	52,745
<i>Opposition Party</i>				Culbert H.	10,912	3,609	7,753
<i>House Leader.</i>	8,304			Cullen R.	64,500	21,325	32,079
Blondin-Andrew Hon E.	64,500	28,250	129,174	Cummins J M.	64,500	21,325	82,585
Bodnar M.	10,912	3,609	22,434	Dalphond-Guiral M.	64,500	21,325	17,478
Bonin R.	64,500	21,325	29,283	<i>Allowance as Chief Official</i>			
Bonwick P.	53,588	17,716	36,363	<i>Opposition Whip.</i>	2,237		
Borotsik R.	53,588	17,716	47,379	Davault M.	10,912	3,609	4,783
Boudria Hon D.	64,500	21,325	11,371	Davies E.	53,588	17,716	97,950
Bradshaw C.	53,588	17,716	55,786	de Jong S.	10,912	3,609	13,934
Breitkreuz C.	64,500	26,225	71,798	de Savoye P.	64,500	21,325	31,555
Breitkreuz G.	64,500	21,325	71,483	Debieu M.	64,500	21,325	15,913

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Deshaies B.	10,912	4,439	5,239	Goodale Hon R E.	64,500	21,325	42,912
Desjarlais B.	53,588	21,786	81,678	Gouk J W.	64,500	21,325	76,421
Desrochers O.	53,588	17,716	41,539	Graham B.	64,500	21,325	26,670
DeVillers P.	64,500	21,325	22,716	Gray Hon H.	64,500	21,325	43,950
Dhaliwal Hon H.	64,500	21,325	81,538	Grewal G.	53,588	17,716	60,305
Dingwall Hon D.	10,912	3,609	10,245	Grey D C.	64,500	21,325	75,723
Dion Hon S.	64,500	21,325	18,803	Grose I B.	64,500	21,325	22,563
Discepola N.	64,500	21,325	23,570	Grubel H.	10,912	3,609	17,873
Dockrill M.	53,588	17,716	58,653	Guarnieri A.	64,500	21,325	35,168
Doyle N.	53,588	17,716	76,203	Guay M.	64,500	21,325	28,831
Dromisky S P.	64,500	21,325	55,544	Guimond M.	64,500	21,325	41,225
Drouin C.	53,588	17,716	22,694	Hangar A.	64,500	21,325	71,626
Dubé A.	64,500	21,325	31,240	Hanrahan H.	10,912	3,609	18,915
Dubé J.	53,588	17,716	53,393	Harb M.	64,500	21,325	2,529
Duceppe G.	64,500	21,325	24,499	Hardy L.	53,588	21,786	81,389
<i>Allowance as Leader of</i>				Harper E.	10,912	4,439	33,969
<i>the Official Opposition</i>	8,320			Harper E D.	10,912	3,609	2,614
<i>Allowance as Leader of</i>				Harris R M.	64,500	26,225	75,524
<i>Other Opposition Party</i>	24,551			Hart J.	64,500	21,325	71,619
Duhamel Hon R J.	64,500	21,325	72,707	Harvard J.	64,500	21,325	60,463
Dumas M.	64,500	21,325	22,388	Harvey A.	53,588	17,716	32,979
Duncan J.	64,500	26,225	73,810	<i>Allowance as Chief Other</i>			
Dupuy Hon M P.	10,912	3,609	3,353	<i>Opposition Party Whip</i>	5,222		
Earle G.	53,588	17,716	52,729	Hayes S.	32,373	10,707	25,163
Easter W.	64,500	21,325	71,874	Hermanson E N.	10,912	3,609	16,699
Eggleton Hon A C.	64,500	21,325	30,784	Herron J.	53,588	17,716	39,980
Elley R.	53,588	17,716	67,630	Hickey B.	10,912	3,609	22,363
English J.	10,912	3,609	13,659	Hill G.	64,500	21,325	89,483
Epp M K.	64,500	21,325	32,098	Hill J.	64,500	26,225	56,940
Fewchuk R.	10,912	3,609	20,380	<i>Allowance as Deputy Official</i>			
Fillion G.	10,912	3,609	10,876	<i>Opposition Whip</i>	5,423		
Finestone Hon S A.	64,500	21,325	19,190	Hilstrom H.	53,588	17,716	80,464
Finlay J.	64,500	21,325	43,950	Hoeppner J E.	64,500	21,325	44,253
Flis J.	10,912	3,609	8,929	Hopkins L D.	10,912	3,609	5,100
Folco R.	53,588	17,716	16,813	Hubbard C.	64,500	21,325	42,227
Fontana J F.	64,500	21,325	60,454	Ianno T.	64,500	21,325	25,757
Forseth P.	64,500	21,325	96,965	Iftody D.	64,500	21,325	90,543
Fournier G.	53,588	21,786	79,447	Irwin Hon R.	10,912	3,609	9,853
Frazer J.	10,912	3,609	28,572	Jackson O.	64,500	21,325	40,654
Fry Hon H.	64,500	21,325	129,681	Jacob J M.	10,912	3,609	12,322
Gaffney B.	10,912	3,609	2,467	Jaffer R.	53,588	17,716	53,451
Gagliano Hon A.	64,500	21,325	27,813	Jennings D.	10,912	3,609	13,915
Gagnon C.	64,500	21,325	31,909	Jennings M.	53,588	17,716	28,433
Gagnon P.	10,912	3,609	13,974	Jennings M.	64,500	21,325	35,729
Galloway R.	64,500	21,325	49,295	Johnston F D.	53,588	17,716	31,442
Gauthier M.	64,500	21,325	47,572	Jones J.	10,912	3,609	1,874
<i>Allowance as Other</i>				Jordan J.	53,588	17,716	17,096
<i>Opposition Party</i>				Jordan J.	53,588	23,472	129,707
<i>House Leader</i>	8,304			Karetak-Lindell N.	64,500	21,325	29,923
Gerrard Hon J.	10,912	3,609	15,420	Karygiannis J.	53,588	17,716	55,803
Gilmour W D.	64,500	21,325	60,943	Keddy G.	53,588	17,716	78,596
Girard Bujold J.	53,588	17,716	30,309	Kenney J T.	64,500	21,325	62,023
Godfrey J F.	64,500	21,325	35,551	Kerpan A.	64,500	21,325	35,083
Godin M.	64,500	21,325	20,122	Keyes S J.	64,500	21,325	24,454
Godin Y.	53,588	17,716	85,656	Kilger B.			
Goldingr P.	53,588	17,716	45,861	<i>Allowance as Chief</i>			
				<i>Government Whip</i>	13,200		

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Kilgour Hon D W.	64,500	21,325	41,116	Marchi Hon S.	64,500	21,325	40,779
<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i>	4,997			Mark I M.	53,588	17,716	73,929
Kirkby G.	10,912	4,439	21,513	Marleau Hon D.	64,500	21,325	31,147
Knutson T G.	64,500	21,325	57,539	Martin K.	64,500	21,325	19,441
Konrad D P.	53,588	17,716	70,714	Martin Hon P.	64,500	21,325	26,711
Kraft Sloan K M.	64,500	21,325	32,679	Martin P D.	53,588	17,716	94,370
Laliberté R.	53,588	21,786	115,456	Massé Hon M.	64,500	21,325	11,343
Lalonde F.	64,500	21,325	30,220	Matthews W B.	53,588	21,786	97,150
Landry J.	10,912	3,609	9,852	Mayfield P.	64,500	26,225	78,087
Langlois F.	10,912	3,609	14,824	McClelland I.	64,500	21,325	66,527
Lastewka W.	64,500	21,325	32,875	<i>Allowance as Deputy Chairperson of Committees of the Whole</i>	5,483		
Laurin R.	64,500	21,325	24,043	McCormick L.	64,500	21,325	41,210
<i>Allowance as Deputy Official Opposition Whip</i>	563			McDonough A.	53,588	17,716	82,980
Lavigne L.	10,912	3,609	2,896	<i>Allowance as Leader of Other Opposition Party</i>	24,551		
Lavigne R.	64,500	21,325	25,769	McGuire J.	64,500	21,325	57,345
Lebel G.	64,500	21,325	37,624	McKay J.	53,588	17,716	34,792
LeBlanc F G.	10,912	3,609	10,633	McKinnon G.	10,912	3,609	12,852
Leblanc N.	10,912	3,609	2,631	McLaughlin Hon A.	10,912	4,439	3,847
Lee D.	64,500	21,325	24,345	McLellan Hon A.	64,500	21,325	69,819
Lefebvre R.	64,500	21,325	55,485	McNally G H.	53,588	17,716	90,593
Leroux G.	10,912	3,609	7,681	McTeague D.	64,500	21,325	47,172
Leroux J H.	10,912	3,609	4,801	McWhinney T.	64,500	21,325	88,396
Leung S.	53,588	17,716	67,126	Mercier P.	64,500	21,325	26,446
Lill W E.	53,588	17,716	41,343	Meredith V.	64,500	21,325	79,978
Lincoln C.	64,500	21,325	20,729	Mifflin Hon F J.	64,500	26,225	76,953
Loney J.	10,912	3,609	28,832	Milliken P.	64,500	21,325	30,098
Longfield J.	53,588	17,716	21,553	<i>Allowance as Deputy Chairperson of Committees of the Whole</i>	788		
Loubier Y.	64,500	21,325	27,515	<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i>	13,446		
Lowther E.	53,588	17,716	45,777	Mills B.	64,500	21,325	80,641
Lunn G V.	53,588	17,716	78,604	Mills D.	64,500	21,325	33,010
MacAulay Hon L.	64,500	21,325	84,204	Minna M.	64,500	21,325	30,329
MacDonald R.	10,912	3,609	27,531	Mitchell Hon A.	64,500	21,325	49,425
MacKay P G.	53,588	17,716	37,181	Morrison L.	64,500	21,325	40,302
<i>Allowance as Other Opposition Party House Leader</i>	7,032			Muise M.	53,588	17,716	44,648
MacLellan R G.	10,912	3,609	12,441	Murphy J.	10,912	3,609	27,914
Mahoney S W.	53,588	17,716	44,859	Murray I.	64,500	21,325	11,729
Malhi G.	64,500	21,325	28,090	Myers L A.	53,588	17,716	35,119
Maloney J D.	64,500	21,325	43,880	Ménard R.	64,500	21,325	16,743
Mancini P.	53,588	17,716	54,775	Nault R D.	64,500	26,225	102,651
Manley Hon J P.	64,500	21,325	11,475	Normand Hon G.	53,588	17,716	67,770
Manning P.	64,500	21,325	104,334	Nunez O.	10,912	3,609	6,182
<i>Allowance as Leader of Other Opposition Party</i>	4,999			Nunziata J V.	64,500	21,325	42,974
<i>Allowance as Leader of the Official Opposition</i>	40,855			Nystrom Hon L.	53,588	17,716	63,079
Marceau R.	53,588	17,716	44,465	O'Brien L.	64,500	26,225	185,540
Marchand J-P.	64,500	21,325	25,581	O'Brien P W.	64,500	21,325	33,120
				O'Reilly J.	64,500	21,325	39,082
				Obhrai D.	53,588	17,716	64,007

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Pagtakhan R	64,500	21,325	70,483	Sheridan G	10,912	3,609	17,146
Pankiw J	53,588	17,716	79,683	Silyle J	10,912	3,609	8,036
Paradis D	64,500	21,325	33,613	Simmons Hon R	10,912	4,439	31,585
Paré P	10,912	3,609	3,486	Skoke R	10,912	3,609	7,599
Parent Hon G	64,500	21,325	37,475	Solberg M	64,500	21,325	77,894
<i>Allowance as Speaker of the House of Commons</i>	49,175			Solomon J L	64,500	21,325	99,490
Parrish C	64,500	21,325	27,002	<i>Allowance as Chief Other</i>			
Patry B	64,500	21,325	16,037	<i>Opposition Party whip</i>	6,167		
Payne G M	10,912	3,609	22,339	Speaker R A	10,912	3,609	12,467
Penson C	64,500	26,225	37,307	<i>Allowance as Other</i>			
Peric J	64,500	21,325	35,640	<i>Opposition Party</i>			
Perron G A	53,588	17,716	22,712	<i>House Leader</i>	1,711		
Peters Hon D	10,912	3,609	7,803	Speller R S	64,500	21,325	60,780
Peterson Hon J	64,500	21,325	32,853	St-Hilaire C	53,588	17,716	14,451
Pettigrew Hon P	64,500	21,325	7,078	St-Jacques D	53,588	17,716	23,686
Phinney E L	64,500	21,325	40,625	St-Julien G	53,588	21,786	82,016
Picard P	64,500	21,325	29,988	St-Laurent B	10,912	4,439	16,513
Pickard R W	64,500	21,325	52,999	St. Denis B	64,500	25,395	74,767
Pillitteri G	64,500	21,325	35,242	Steckle P	64,500	21,325	60,458
Plamondon L	64,500	21,325	54,543	Stewart Hon C S	64,500	21,325	25,520
Pomerleau R	10,912	3,609	9,821	Stewart Hon J	64,500	21,325	47,199
Power C	53,588	17,716	83,477	Stinson D	64,500	21,325	77,459
Pratt D	53,588	17,716	5,079	Stoffer P	53,588	17,716	56,650
Price D	53,588	17,716	29,857	Strahl C	64,500	21,325	102,613
Proctor J R	53,588	17,716	72,338	<i>Allowance as Chief Other</i>			
Proud G	64,500	21,325	80,582	<i>Opposition Party Whip</i>	1,271		
Provenzano C F	53,588	17,716	40,442	<i>Allowance as Chief Official</i>			
Ramsay J	64,500	21,325	56,624	<i>Opposition Whip</i>	10,963		
Redman K	53,588	17,716	36,138	Szabo P	64,500	21,325	55,404
Reed J A A	64,500	21,325	32,465	Taylor L	10,912	4,439	12,344
Regan G P	10,912	3,609	8,842	Telegdi A	64,500	21,325	30,003
Reynolds J	53,588	17,716	105,681	Terrana A M	10,912	3,609	10,913
Richardson J	64,500	21,325	44,392	Thalheimer P	10,912	3,609	12,468
Rideout G S	10,912	3,609	7,007	Thibeault Y	53,588	17,716	11,689
Riis N	64,500	21,325	98,430	<i>Allowance as Assistant Deputy</i>			
Ringma B	10,912	3,609	22,086	<i>Chairperson of Committees</i>			
Ringuette-Maltais P	10,912	3,609	10,137	<i>of the Whole</i>	5,483		
<i>Allowance as Assistant Deputy</i>				Thompson G	53,588	17,716	52,385
<i>Chairperson of Committees</i>				Thompson M	64,500	21,325	59,895
<i>of the Whole</i>	788			Torsney P	64,500	21,325	27,625
Ritz G	53,588	17,716	71,948	Tremblay B	10,912	3,609	3,376
Robichaud Hon F	10,912	3,609	6,821	Tremblay S	64,500	21,325	57,340
Robillard Hon L	64,500	21,325	6,440	<i>Allowance as</i>			
Robinson S J	64,500	21,325	108,034	<i>Official Opposition</i>			
Rochelleau Y	64,500	21,325	23,578	<i>House Leader</i>	4,033		
Rock Hon A	64,500	21,325	52,153	Tremblay S T	64,500	21,325	48,630
Saada J	53,588	17,716	15,156	Turp D	53,588	17,716	19,067
Sauvageau B	64,500	21,325	44,785	Ur R-M	64,500	21,325	38,883
Schmidt W	64,500	21,325	36,520	Valeri T	64,500	21,325	34,982
Scott Hon A	64,500	21,325	37,520	Vancief Hon L	64,500	21,325	28,932
Scott M	64,500	26,225	45,951	Vautour A	53,588	17,716	64,644
Sekora L	348	115		Vellacott M	53,588	17,716	39,507
Serré B	64,500	26,225	41,070	Venne P	64,500	21,325	22,681
Shepherd A	64,500	21,325	19,592	Verran H	10,912	3,609	14,372
				Volpe J	64,500	21,325	36,433

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Walker D	10,912	3,609	15,437	White T	64,500	21,325	70,616
Wappel T W	64,500	21,325	34,082	Wilfert B	53,588	17,716	43,634
Wasylycia-Leis J	53,588	17,716	59,419	Williams J	64,500	21,325	63,229
Wayne E	64,500	21,325	51,647	Wood R E	64,500	21,325	36,669
Wells D M	10,912	3,609	14,877	Young Hon D	10,912	3,609	17,207
Whelan S	64,500	21,325	35,755	Zed P	10,912	3,609	13,258
White R	64,500	21,325	80,043	Former Members ⁽²⁾	2,683	1,175	683,808
<i>Allowance as</i>				Total	19,588,874	6,499,618	16,425,535
<i>Official Opposition</i>							
<i>House Leader</i>	17,235						

⁽¹⁾ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees; and
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

⁽²⁾ Removal, winding up, resettlement and other expenses.

Parliament

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1997-98

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Adams W P	Leader of the Government in the House of Commons July 10, 1997 to July 9, 1998	7,621	Kraft Sloan K M	Minister of the Environment February 23, 1996 to April 27, 1997	788
Arseneault G H	Deputy Prime Minister and Minister of Canadian Heritage February 23, 1996 to April 27, 1997	788	Lastewka W	Minister of Industry July 10, 1997 to July 9, 1998	7,621
Bakopanos E	Minister of Justice and Attorney General of Canada July 10, 1997 to July 9, 1998	7,621	LeBlanc F G	Minister of Foreign Affairs February 23, 1996 to April 27, 1997	788
Barnes S	Minister of National Revenue February 23, 1996 to April 27, 1997	788	MacDonald R	Minister for International Trade February 23, 1996 to April 27, 1997	788
Bodnar M	Minister of Industry, Minister for the Atlantic Canada Opportunities Agency and Minister of Western Economic Diversification February 23, 1996 to April 27, 1997	788	McWhinney T	Minister of Fisheries and Oceans February 23, 1996 to April 27, 1997	788
Bradshaw C	Minister for International Cooperation July 10, 1997 to July 9, 1998	7,621	Minna M	Minister of Foreign Affairs July 10, 1997 to July 9, 1998	7,621
Byrne G	Minister of Natural Resources July 10, 1997 to July 9, 1998	7,621	Nault R D	Minister of Citizenship and Immigration February 23, 1996 to April 27, 1997	788
Campbell B R	Minister of Finance February 23, 1996 to April 27, 1997	788		July 10, 1997 to July 9, 1998	7,621
Chamberlain B	Minister of Labour July 10, 1997 to July 9, 1998	7,621	Pagtakhan R	Minister of Human Resources Development February 23, 1996 to April 27, 1997	788
Cowling M	Minister of Natural Resources February 23, 1996 to April 27, 1997	788		July 10, 1997 to July 9, 1998	7,621
DeVillers P	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs February 23, 1996 to April 27, 1997	788	Patry B	Minister of Indian Affairs and Northern Development February 23, 1996 to April 27, 1997	788
	July 10, 1997 to July 9, 1998	7,621		July 10, 1997 to July 9, 1998	7,621
Discepola N	Solicitor General of Canada February 23, 1996 to April 27, 1997	788	Pickard R W	Minister of Agriculture and Agri-Food February 23, 1996 to April 27, 1997	788
	July 10, 1997 to July 9, 1998	7,621		Minister of Public Works and Government Services July 10, 1997 to July 9, 1998	7,621
Easter W	Minister of Fisheries and Oceans July 10, 1997 to July 9, 1998	7,621	Proud G	Minister of Labour February 23, 1996 to April 27, 1997	788
Godfrey J F	Minister for International Cooperation February 23, 1996 to April 27, 1997	788		Minister of Veterans Affairs July 10, 1997 to July 9, 1998	7,621
	Minister of Canadian Heritage July 10, 1997 to July 9, 1998	7,621	Reed J A A	Minister for International Trade July 10, 1997 to July 9, 1998	7,621
Harvard J	Minister of Public Works and Government Services February 23, 1996 to April 27, 1997	788	Richardson J	Minister of National Defence and Minister of Veterans Affairs February 23, 1996 to April 27, 1997	788
	Minister of Agriculture and Agri-Food July 10, 1997 to July 9, 1998	7,621		Minister of National Defence July 10, 1997 to July 9, 1998	7,621
Jackson O	President of the Treasury Board February 23, 1996 to April 27, 1997	788	Valeri T	Minister of Finance July 10, 1997 to July 9, 1998	7,621
	July 10, 1997 to July 9, 1998	7,621	Volpe J	Minister of Health February 23, 1996 to April 27, 1997	788
Keyes S J	Minister of Transport February 23, 1996 to April 27, 1997	788		July 10, 1997 to July 9, 1998	7,621
	July 10, 1997 to July 9, 1998	7,621	Zed P	Leader of the Government in the House of Commons February 23, 1996 to April 27, 1997	788
Kirkby G	Minister of Justice and Attorney General of Canada February 23, 1996 to April 27, 1997	788	Total		217,846

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 1997 to March 31, 1998)			
Blondin-Andrew Hon E	35,000	2,000	37,000
Boudria Hon D.	37,597	1,611	39,208
Cauchon Hon M.	35,000	2,000	37,000
Chan Hon R.	35,000	2,000	37,000
Duhamel Hon R.	28,197	1,611	29,808
Fry Hon H.	35,000	2,000	37,000
Gerrard Hon J.	6,802	389	7,191
Gray Hon H.	37,597	1,611	39,208
Kilgour Hon D.	28,197	1,611	29,808
MacAulay Hon L.	6,802	389	7,191
Mitchell Hon A.	28,197	1,611	29,808
Normand Hon G.	27,518	1,572	29,090
Peters Hon D.	6,802	389	7,191
Peterson Hon J S.	28,197	1,611	29,808
Robichaud Hon F.	6,802	389	7,191
Stewart Hon C.	6,802	389	7,191
Total	389,510	21,183	410,693

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—EXPENSES OF GENERAL ELECTIONS AND BY-ELECTIONS

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 th general election (1993)—Canada								
Elections Act					461			461
36 th general election (1997)—Canada								
Elections Act	967,343	97,819,608	8,048,765	2,149,044	5,163,111			114,147,871
1997 Enumeration—Canada								
Elections Act	2,011,329	45,012,422	3,342,762	113,125	6,558,586			57,038,224
Next event preparation—Canada								
Elections Act	26,146			723	523,122			549,991
By-election 1997-98—Canada								
Elections Act	56,609	306,115	57,804	12,969	33,111			466,608
By-election 1995-96—Canada								
Elections Act		6,065						6,065
Northwest Territories Elections Act						87,750		87,750
Electoral Boundaries Readjustment Act							40,025	40,025
Ottawa headquarters	333,481		842,652	30,235	22,432,922			23,639,290
Total	3,394,908	143,144,210	12,291,983	2,306,096	34,711,313	87,750	40,025	195,976,285

(1) Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY PROVINCE—36th GENERAL ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	889,068	23,999,394	8,048,765	524,707	3,271,013	36,732,947
Newfoundland	120	1,653,047		42,295	31,097	1,726,559
Prince Edward Island	5,880	499,810		20,877	11,473	538,040
Nova Scotia	1,088	2,801,083		68,492	73,927	2,944,590
New Brunswick		2,341,078		60,127	57,787	2,458,992
Quebec	11,163	19,453,386		402,693	485,526	20,352,768
Ontario	9,214	25,302,235		540,369	667,861	26,519,679
Manitoba	1,182	3,099,568		80,647	68,321	3,249,718
Saskatchewan		3,031,511		77,585	67,420	3,176,516
Alberta	44,022	6,124,501		131,592	162,877	6,462,992
British Columbia	1,744	9,029,020		176,612	253,495	9,460,871
Yukon Territory	1,441	169,817		7,327	2,311	180,896
Northwest Territories	2,421	315,158		15,721	10,003	343,303
Total	967,343	97,819,608	8,048,765	2,149,044	5,163,111	114,147,871

(1) Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES BY PROVINCE—1997 ENUMERATION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	1,913,345	1,685,863	3,342,762	113,125	1,328,404	8,383,499
Newfoundland	596	960,070			109,486	1,070,152
Prince Edward Island	4,957	1,310				6,267
Nova Scotia	3,805	1,735,369			217,131	1,956,305
New Brunswick		1,467,184			170,236	1,637,420
Quebec	7,916	12,594,167			1,451,640	14,053,723
Ontario	23,872	17,184,447			2,091,456	19,299,775
Manitoba	8,230	1,815,711			217,070	2,041,011
Saskatchewan	4,473	1,782,797			210,469	1,997,739
Alberta	36,870	17,239				54,109
British Columbia	5,153	5,590,976			735,176	6,331,305
Yukon Territory	630	72,506			7,773	80,909
Northwest Territories	1,482	104,783			19,745	126,010
Total	2,011,329	45,012,422	3,342,762	113,125	6,558,586	57,038,224

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY ELECTORAL DISTRICT—(1997-98) BY-ELECTIONS

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	52,488	56,022	57,804	8,455	27,380	202,149
Port Moody - Coquitlam	4,121	250,093		4,514	5,731	264,459
Total	56,609	306,115	57,804	12,969	33,111	466,608

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	86,580,596	17,948,012	104,528,608
Regional Headquarters, Moncton, NB	7,508,469		7,508,469
Learning Centre, Moncton, NB	908,133		908,133
Clustered Services, Moncton, NB	1,048,624	1,125,881	2,174,505
Springhill Institution, Springhill, NS	23,967,155	3,033,883	27,001,038
Dorchester Penitentiary, Dorchester, NB	22,118,756	6,262,136	28,380,892
Westmorland Institution, Dorchester, NB	9,506,293	662,017	10,168,310
Atlantic Institution, Renous, NB	16,422,916	1,007,962	17,430,878
Nova Institution for Women, Truro, NS	4,196,009	402,211	4,598,220
Halifax District Parole Office, Halifax, NS	2,642,699	69,231	2,711,930
Carleton Community Correctional Centre, Halifax, NS	652,202	19,459	671,661
Carleton Community Correctional Centre Annex, Halifax, NS	463,743		463,743
Truro District Parole Office, Truro, NS	1,078,214	2,609	1,080,823
Kentville Area Parole Office, Kentville, NS	844,899		844,899
Sydney Area Parole Office, Sydney, NS	620,287		620,287
Newfoundland District Parole Office, St-John's, Nfld	956,692	12,000	968,692
St-John's Area Parole Office, St John's, Nfld	687,801		687,801
Cornet Brook Area Parole Office, Corner Brook, Nfld	736,525		736,525
Grand Falls Area Parole Office, Grand Falls, Nfld	143,785		143,785
St-John's Community Correctional Centre, St-John's, Nfld	503,657	267,872	771,529
New Brunswick East District Parole Office, Moncton, NB	2,188,415	5,914	2,194,329
Moncton Area Parole Office, Moncton, NB	16,108		16,108
Charlottetown Area Parole Office, Charlottetown, PEI	340,209		340,209
Bathurst Area Parole Office, Bathurst, NB	494,668		494,668
New Brunswick West District Parole Office, Saint John, NB	1,185,542		1,185,542
Fredericton Area Parole Office, Fredericton, NB	339,924		339,924
Parrottown Community Correctional Centre, Parrottown, NB	613,084	533,308	1,146,392
Regional Headquarters, Laval, Que	10,582,410	549,817	11,132,227
Quebec Staff College, Laval, Que	2,387,922	85,123	2,473,045
Montée Saint-François Institution, Laval, Que	11,918,285	3,133,104	15,051,389
Federal Training Centre, Laval, Que	16,385,623	1,430,694	17,816,317
Donnacona Institution, Donnacona, Que	23,053,127	945,861	23,998,988
Joliette Institution, Joliette, Que	4,449,076	232,336	4,681,412
Leclerc Institution, Laval, Que	22,900,078	1,241,555	24,141,633
Archambault Institution, Sainte-Anne-des-Plaines, Que	25,120,082	995,272	26,115,354
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	9,184,656	731,685	9,916,341
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	22,866,982	795,295	23,662,277
Drummond Institution, Drummondville, Que	15,695,931	1,096,528	16,792,459
Cowansville Institution, Cowansville, Que	19,852,203	1,066,414	20,918,617
La Macaza Institution, L'Annonciation, Que	13,982,975	6,161,424	20,144,399
Port-Cartier Institution, Port-Cartier, Que	16,365,026	365,534	16,730,560
Montreal Metropolitan District Parole Office, Montreal, Que	2,140,886	108,139	2,249,025
Longueuil Area Parole Office, Longueuil, Que	818,219		818,219
Ville-Marie Area Parole Office, Montreal, Que	4,866,642		4,866,642
Lafontaine Area Parole Office, Montreal, Que	4,147,094		4,147,094
J-B - Martineau Community Correctional Centre, Montreal, Que	572,826	48,492	621,318
Ogilvy Community Correctional Centre, Montreal, Que	605,124	3,787	608,911
Sherbrooke Community Correctional Centre, Montreal, Que	648,072	19,009	667,081
Langelier Area Parole Office, St-Léonard, Que	3,223,067		3,223,067
Granby Area Parole Office, Granby, Que	822,387	44,220	866,607
Hochelaga Community Correctional Centre, Montreal, Que	583,550	8,939	592,489
Sherbrooke Area Parole Office, Montreal, Que	833,374		833,374
East and West Quebec District Parole Office, St-Jérôme, Que	839,888	112,433	952,321
Quebec Area Parole Office, Quebec City, Que	2,679,415	56,604	2,736,019
Rimouski Area Parole Office, Rimouski, Que	601,906		601,906
Chicoutimi Area Parole Office, Chicoutimi, Que	490,030		490,030
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,229,767		1,229,767

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Laval Area Parole Office, Laval, Que.	2,247,781		2,247,781
Hull Area Parole Office, Hull, Que.	1,245,870		1,245,870
Laurentian Area Parole Office, St-Jérôme, Que.	2,012,333	53,341	2,065,674
Lanaudière Area Parole Office, Lachenaie, Que.	836,551		836,551
Regional Headquarters Ontario, Kingston, Ont.	8,445,861	3,661,309	12,107,170
Correctional Learning Centre, Kingston, Ont.	1,830,498	50,677	1,881,175
Clustered Services, Kingston, Ont.	104,659		104,659
Ontario Female Reception Centre, Kingston, Ont.	25,477		25,477
Regional Treatment Centre, Kingston, Ont.	11,697,754		11,697,754
Kingston Penitentiary, Kingston, Ont.	20,397,787	6,298,359	26,696,146
Millhaven Institution, Bath, Ont.	25,683,595	5,162,186	30,845,781
Fenbrook Institution, Gravenhurst Ont.	8,008,721	32,943,295	40,952,016
Bath Institution, Bath, Ont.	15,969,555	6,601,551	22,571,106
Prison for Women, Kingston, Ont.	7,122,585	88,916	7,211,501
Isabel MacNeil House, Kingston, Ont.	798,082	38,370	836,452
Collins Bay Institution, Kingston, Ont.	20,906,165	4,035,940	24,942,105
Frontenac Institution, Kingston, Ont.	7,169,202	39,288	7,208,490
Beaver Creek Institution, Gravenhurst, Ont.	6,722,648	1,164,974	7,887,622
Joyceville Institution, Kingston, Ont.	20,952,349	2,592,836	23,545,185
Pittsburgh Institution, Kingston, Ont.	8,452,716	218,916	8,671,632
Warkworth Institution, Campbellford, Ont.	23,889,699	1,536,298	25,425,997
Grand Valley Institution for Women, Kitchener, Ont.	6,062,225	570,939	6,633,164
Ottawa District Parole Office, Ottawa, Ont.	9,350		9,350
Eastern and Northern Ontario District Parole Office, Kingston, Ont.	6,394,016	77,290	6,471,306
Barrie Area Parole Office, Barrie, Ont.	426,020		426,020
Kingston Supervision, Kingston, Ont.	972,169		972,169
Peterborough Area Parole Office, Peterborough, Ont.	1,251,559		1,251,559
Portsmouth Community Correctional Centre, Kingston, Ont.	636,538		636,538
Muskoka Area Parole Office, Gravenhurst, Ont.	133,363		133,363
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont.	104,857		104,857
Sudbury Area Parole Office, Sudbury, Ont.	1,190,814		1,190,814
Timmins Area Parole Office, Timmins, Ont.	60,951		60,951
Ottawa Area Parole Office, Ottawa, Ont.	2,505,735		2,505,735
Central Ontario District Parole Office, Toronto, Ont.	2,062,742	2,474	2,065,216
Keele Community Correctional Centre, Toronto, Ont.	848,493		848,493
Downtown Toronto Area Parole Office, Toronto, Ont.	1,747,500		1,747,500
Toronto East Area Parole Office, Toronto, Ont.	1,816,565		1,816,565
Toronto West Area Parole Office, Toronto, Ont.	537,081		537,081
York-Durham Area Parole Office, Toronto, Ont.	602,953		602,953
Peel Area Parole Office, Toronto, Ont.	1,683,317		1,683,317
Team Parole Supervision Office, Toronto, Ont.	760,255		760,255
Hamilton District Parole Office, Hamilton, Ont.	18,809		18,809
Hamilton Area Parole Office, Hamilton, Ont.	2,581,956		2,581,956
Hamilton Community Correctional Centre, Hamilton, Ont.	653,416		653,416
St-Catharines Area Parole Office, St-Catharines, Ont.	571,606		571,606
Western Ontario District Parole Office, London, Ont.	533,848		533,848
Windsor Area Parole Office, Windsor, Ont.	792,676		792,676
London Area Parole Office, London, Ont.	1,156,677	2,095	1,158,772
Guelph Area Parole Office, Guelph, Ont.	1,212,574		1,212,574
Brantford Area Parole Office, Brantford, Ont.	277,726	2,095	279,821
Regional Headquarters Prairies, Saskatoon, Sask.	8,957,432	17,406	8,974,838
Prairie Staff College, Saskatoon, Sask.	2,193,847		2,193,847
Regional Psychiatric Centre Prairies, Saskatoon, Sask.	15,670,399	8,687,172	24,357,571
Regional Headquarters Clustered Services Prairies, Saskatoon, Sask.	4,716,911	1,704,042	6,420,953
Stony Mountain Institution, Winnipeg, Man.	23,366,710	2,708,706	26,075,416
Rockwood Institution, Stony Mountain, Man.	6,630,152	149,589	6,779,741
Saskatchewan Penitentiary, Prince Albert, Sask.	24,630,902	1,800,621	26,431,523
Riverbend Institution, Prince Albert, Sask.	4,395,828	116,925	4,512,753

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Special Handling Unit, Prince Albert, Sask.	4,569,889		4,569,889
Okimaw Ohci Healing Lodge, Maple Creek, Sask.	3,389,115	140,909	3,530,024
Drumheller Institution, Drumheller, Alta.	23,880,536	5,672,928	29,553,464
Grand Cache Institution, Grand Cache, Alta.	17,584,638	2,362,301	19,946,939
Aboriginal Minimum Security Institution, Hobbema, Alta.	2,796,412	648,521	3,444,933
Bowden Institution, Innisfail, Alta.	24,042,197	1,999,277	26,041,474
Edmonton Institution for Women, Edmonton, Alta.	5,544,575	19,058	5,563,633
Edmonton Institution, Edmonton, Alta.	20,775,552	1,261,400	22,036,952
Grierson Urban Minimum Security Institution, Edmonton, Alta.	908,445	557,311	1,465,756
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	4,096,028	17,174	4,113,202
Osborne Community Correctional Centre, Winnipeg, Man.	663,411		663,411
Brandon Area Parole Office, Brandon, Man.	436,356		436,356
Thunder Bay Area Parole Office, Thunder Bay, Ont.	252,380		252,380
Kenora Area Parole Office, Kenora, Ont.	7,272		7,272
Thompson Area Parole Office, Thompson, Man.	205,669	25,831	231,500
Saskatchewan District Parole Office, Regina, Sask.	1,313,715	39,978	1,353,693
Oskana Community Correctional Centre, Regina, Sask.	686,210		686,210
Prince Albert Area Parole Office, Prince Albert, Sask.	1,048,589	25,473	1,074,062
Saskatoon Area Parole Office, Saskatoon, Sask.	767,043		767,043
Edmonton District Parole Office, Edmonton, Alta.	6,624,768	15,608	6,640,376
Red Deer Area Parole Office, Red Deer, Alta.	200,101		200,101
Yellowknife Area Parole Office, Yellowknife, NWT.	1,307,365		1,307,365
Calgary District Parole Office, Calgary, Alta.	3,419,621	14,355	3,433,976
Lethbridge Area Parole Office, Lethbridge, Alta.	229,895		229,895
Regional Headquarters Pacific, Clearbrook, BC.	18,550,471	1,424,442	19,974,913
Pacific Staff College, Mission, BC.	1,838,086		1,838,086
Shared Services, Clearbrook, BC.		535,861	535,861
William Head Institution, Victoria, BC.	10,401,153	1,580,620	11,981,773
Regional Reception Assessment Centre, Abbotsford, BC.	3,415,815		3,415,815
Matsqui Institution, Abbotsford, BC.	15,358,975	1,002,438	16,361,413
Regional Health Centre Pacific, Abbotsford, BC.	13,568,360	733,219	14,301,579
Mountain Institution, Agassiz, BC.	13,146,512	10,048,614	23,195,126
Kent Institution, Agassiz, BC.	17,663,066	694,589	18,357,655
Elbow Lake Institution, Harrison Mills, BC.	4,051,692	629,157	4,680,849
Ferndale Institution, Mission, BC.	3,667,818	2,115,729	5,783,547
Mission Institution, Mission, BC.	12,852,023	897,587	13,749,610
Vancouver Area Parole Office, Vancouver, BC.	4,310,659		4,310,659
Vancouver Island Area Parole Office, Victoria, BC.	2,662,391	20,529	2,682,920
Fraser Valley Area Parole Office, Abbotsford, BC.	1,185,453		1,185,453
Northern Interior Area Parole Office, Prince George, BC.	3,768,288		3,768,288
Pacific Region Community Corrections Administration, Matsqui, BC.	1,376,829		1,376,829
Sumas Centre Community Correctional Centre, Matsqui, BC.	1,444,493		1,444,493
Total	1,003,311,754	163,393,279	1,166,705,033

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Repro- graphy
		\$	\$
Agriculture and Agri-Food—			
Department—			
Canadian Grain Commission Revolving Fund	\$	201,896	
Canadian Dairy Commission—			
Program expenditures	15	7,000	
Canadian Heritage—			
Department—			
Corporate Management Services Program—			
Program expenditures	1	3,408,949	
Canadian Identity Program—			
Operating expenditures	5	1,851,860	
Parks Canada Program—			
Operating expenditures	25	7,475,824	
Canadian Museum of Civilization—			
Operating and capital expenditures	65	910,242	
Canadian Museum of Nature—			
Operating and capital expenditures	70	340,155	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures	75	1,068,119	
National Arts Centre Corporation—			
Payments to the National Arts Centre Corporation	85	211,208	
National Battlefields Commission—			
Program expenditures	90	29,447	
National Gallery of Canada—			
Operating and capital expenditures	115	489,160	
National Library—			
Program expenditures	125	669,610	
National Museum of Science and Technology—			
Operating and capital expenditures	130	362,732	
Public Service Commission—			
Staff Development and Training Revolving Fund	\$	120,000	
Citizenship and Immigration—			
Immigration and Refugee Board of Canada—			
Program expenditures	15	1,301,819	
Environment—			
Department—			
Operating expenditures	1	4,500,000	
Finance—			
Department—			
Financial and Economic Policies—			
Program expenditures	1	872,298	
Fisheries and Oceans—			
Department—			
Operating expenditures	1	23,695,000	
Governor General—			
Program expenditures	1	207,660	
Human Resources Development—			
Department—			
Corporate Services Program—			
Program expenditures	1	3,677,632	
Human Resources Investment and Insurance Program—			
Operating expenditures	5	8,446,787	
Labour Program—			
Operating expenditures	15	1,312,884	
Income Security Program—			
Program expenditures	20	1,355,041	

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Repro- graphy
		\$	\$
Indian Affairs and Northern Development—			
Canadian Polar Commission—			
Program expenditures	50	63,936	
Industry—			
Department—			
Operating expenditures	1	8,057,962	
Canadian Intellectual Property Office Revolving Fund	S	272,755	
Justice—			
Department—			
Operating expenditures	1	2,503,096	
Offices of the Information and Privacy Commissioners of Canada—			
Program expenditures	35	74,437	
Tax Court of Canada—			
Program expenditures	45	103,000	
National Revenue—			
Operating expenditures	1	25,235,076	
Natural Resources—			
Atomic Energy Control Board—			
Program expenditures	20	390,625	
Parliament—			
Library of Parliament—			
Program expenditures	10	400,000	
Privy Council—			
Department—			
Program expenditures	1	1,735,013	
Canadian Intergovernmental Conference Secretariat—			
Program expenditures	10	21,000	
Commissioner of Official Languages—			
Program expenditures	25	261,744	
Public Works and Government Services—			
Department—			
Real Property Services Program—			
Operating expenditures	1	894,967	
Canada Communication Group Revolving Fund	S	6,300,000	
Consulting and Audit Canada Revolving Fund	S	2,892,556	
Translation Bureau Revolving Fund	S	1,239,717	
Solicitor General—			
Canadian Security Intelligence Service—			
Program expenditures	10	2,900,000	
Royal Canadian Mounted Police—			
Operating expenditures	35	37,079,737	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures	50	260,378	
Correctional Service—			
CORCAN Revolving Fund	S	228,608	
Transport—			
Department—			
Operating expenditures	1	16,000,000	
Treasury Board—			
Secretariat—			
Central Administration of the Public Service Program—			
Program expenditures	1	2,551,125	4,969,000
Total		171,981,055	4,969,000

SECTION 14

1997-98

PUBLIC ACCOUNTS OF CANADA

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